

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Webb County, Texas**  
For the Fiscal Year Ended September 30, 2004



Leo Flores  
Webb County Auditor

**Comprehensive Annual Financial Report  
of Webb County, Texas  
For The Fiscal Year Ended, September 30, 2004**

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March 1, 2005

Hon. County Judge and Commissioners  
Hon. Members of the Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2004.

This report consists of management's representations concerning the finances of the County. Therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Mejia & Company, P.L.L.C., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2004, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2004 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County’s separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor’s report.

### **REPORT STRUCTURE**

**The Introduction Section** holds the Auditor’s Letter of Transmittal, graphs displaying different economic trends, the Certificate of Achievement for Excellence in Financial Reporting, the County’s organizational chart, and a list of county officials described by name and position.

**The Financial Section** has the independent auditor’s report, MD&A, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

**The Statistical Section** includes a ten years history of the county’s financial activities, tax rates direct and overlapping, economic data, demographic data, and other related information.

**The Compliance Section** contains the independent auditor’s report on the county’s internal control structure and compliance with specific requirements applicable to federal financial assistance programs in accordance with Government Auditing Standards and OMB Circular A-133 and UGCMS. This section also includes a schedule of Federal Financial Assistance and a schedule of Federal Findings and Questioned Costs.

## **COUNTY GOVERNMENT OVERVIEW**

Webb County was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the fifth (5<sup>th</sup>) largest county in the State. The county operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner’s Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

## **MAJOR INITIATIVES**

The Economic Development Department actively pursues capital and funding sources by way of federal and state grants and by inter-local agreements with other government entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

## **ACCOUNTING SYSTEM**

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the fund purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 is mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the reporting requirements were part of the County's financials for the fiscal year ended September 30, 2002.

## **CASH MANAGEMENT**

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the County.

## **DEBT ADMINISTRATION**

The property tax rate for the calendar year ending December 31, 2004 was \$.437923 per \$100 of assessed valuation. The debt service portion of the tax rate is \$.077553 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2003-2004 Governmental Funds totaled \$7,009,609. Principal payments on bonds and certificates of obligation were \$2,752,412; interest and other charges totaled \$3,352,489; lease payments on equipment notes totaled \$739,575; and \$165,133 was paid on the LoanSTAR energy savings note.

Debt payment for FY 2003-2004 Enterprise Funds totaled \$392,688. Principal payments on bonds and certificates of obligation were \$87,588 and interest totaled \$305,100.

## **BUDGETARY CONTROLS**

As the official budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The County's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>, but a different fiscal year period for a department may be prescribed by a funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports required by state law. The county auditor has access to the budgetary accounting program and monitors budget line item balances before allowing disbursements. The County Auditor submits monthly reports of departmental revenues and expenditures to the Auditor's Board of District Judges and to Commissioners Court during regularly scheduled meetings.

## **INTERNAL CONTROLS**

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits are based on estimates and decisions made by management. The county's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

## **RISK MANAGEMENT**

The Risk Management Department was initiated by Commissioners Court in October 1988. Primary responsibilities include the coordination of employee health and life insurance benefits, workers compensation benefits, administration of IRS section 125 Cafeteria Plan, COBRA plan benefits, and the Property Casualty and Liability Insurance Package. The department has a safety program in place

to reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety" month by Commissioners Court. Monthly events include training courses in CPR and first aid, a health fair, video presentations regarding safety in the workplace, and a two-day conference addressing personnel and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to better meet the needs of the County and its employees. Case management is contracted to an outside entity in efforts to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the risk manager.

### **PROPRIETARY OPERATIONS**

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer for \$272,908 with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the county to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

### **FIDUCIARY OPERATIONS**

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two fiduciary Trust Funds and seven Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, and the Cash Bonds Fund.

### **THE COMMUNITY AND THE ECONOMY**

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for a third of U.S.-Mexico overland (truck and rail) merchandise

trade. Laredo stands today as one of the fastest growing cities in the country and the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border. At Texas A&M International University, a \$49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to a professional ice hockey team, has had tremendous success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

### **CERTIFICATE OF ACHIEVEMENT**

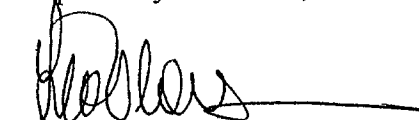
Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2003. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last thirteen years (1991 thru 2003). This year's Comprehensive Annual Financial Report was prepared to meet with the requirements of the Certificate of Achievement program and it will be submitted to GFOA for that consideration.

### **ACKNOWLEDGEMENTS**

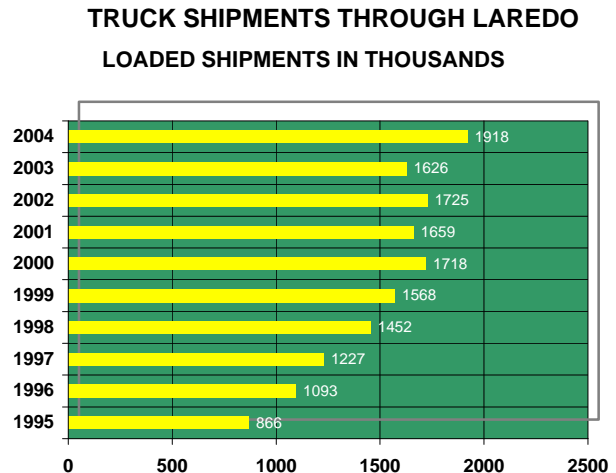
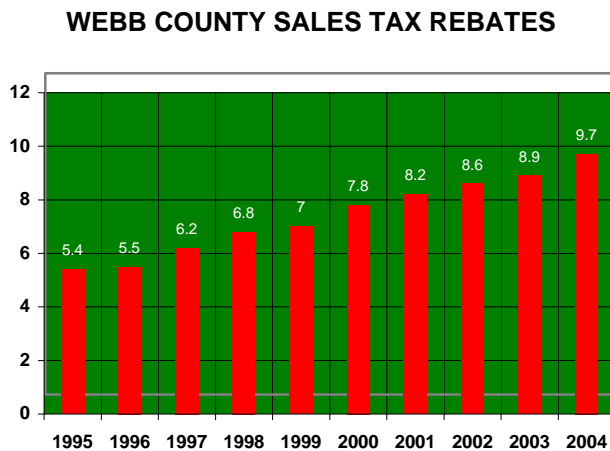
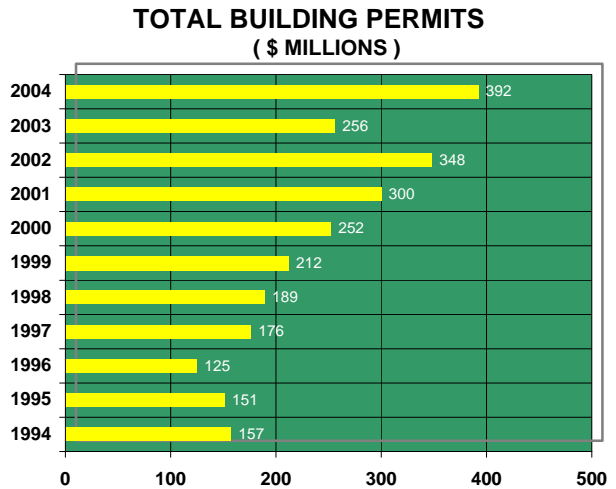
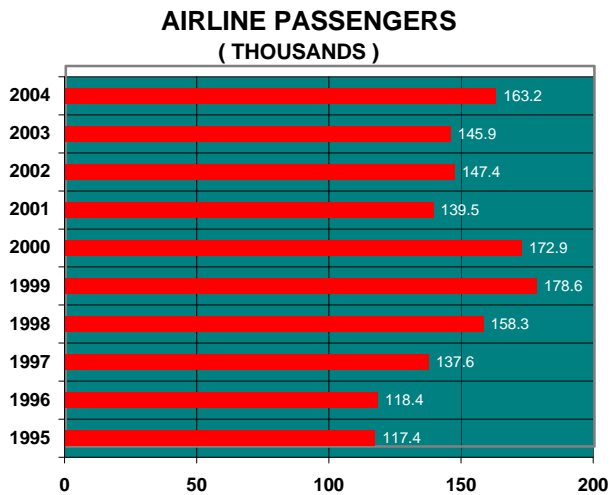
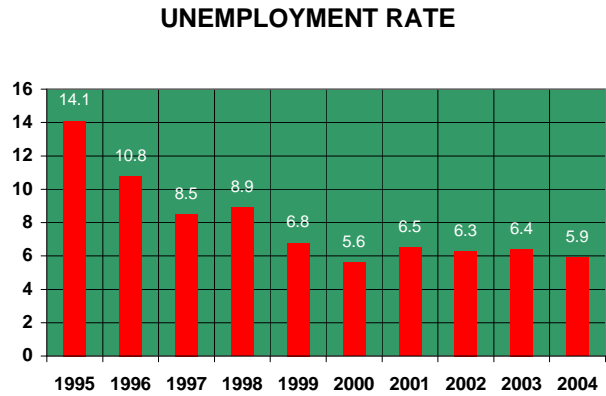
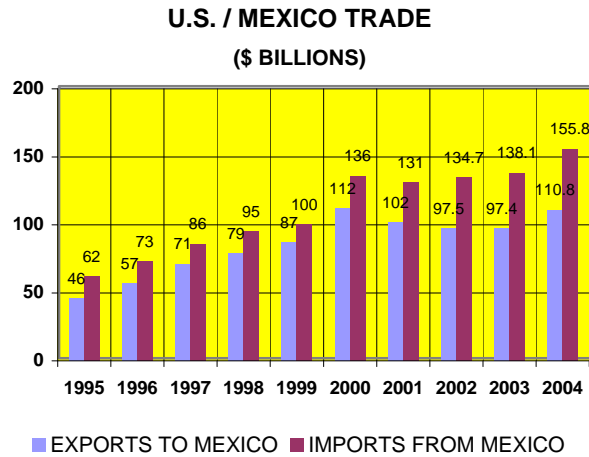
Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Pérez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

Respectfully submitted,



Leo Flores  
Webb County Auditor

# WEBB COUNTY'S BUSINESS BAROMETER



SOURCE: LAREDO DEVELOPMENT FOUNDATION



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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

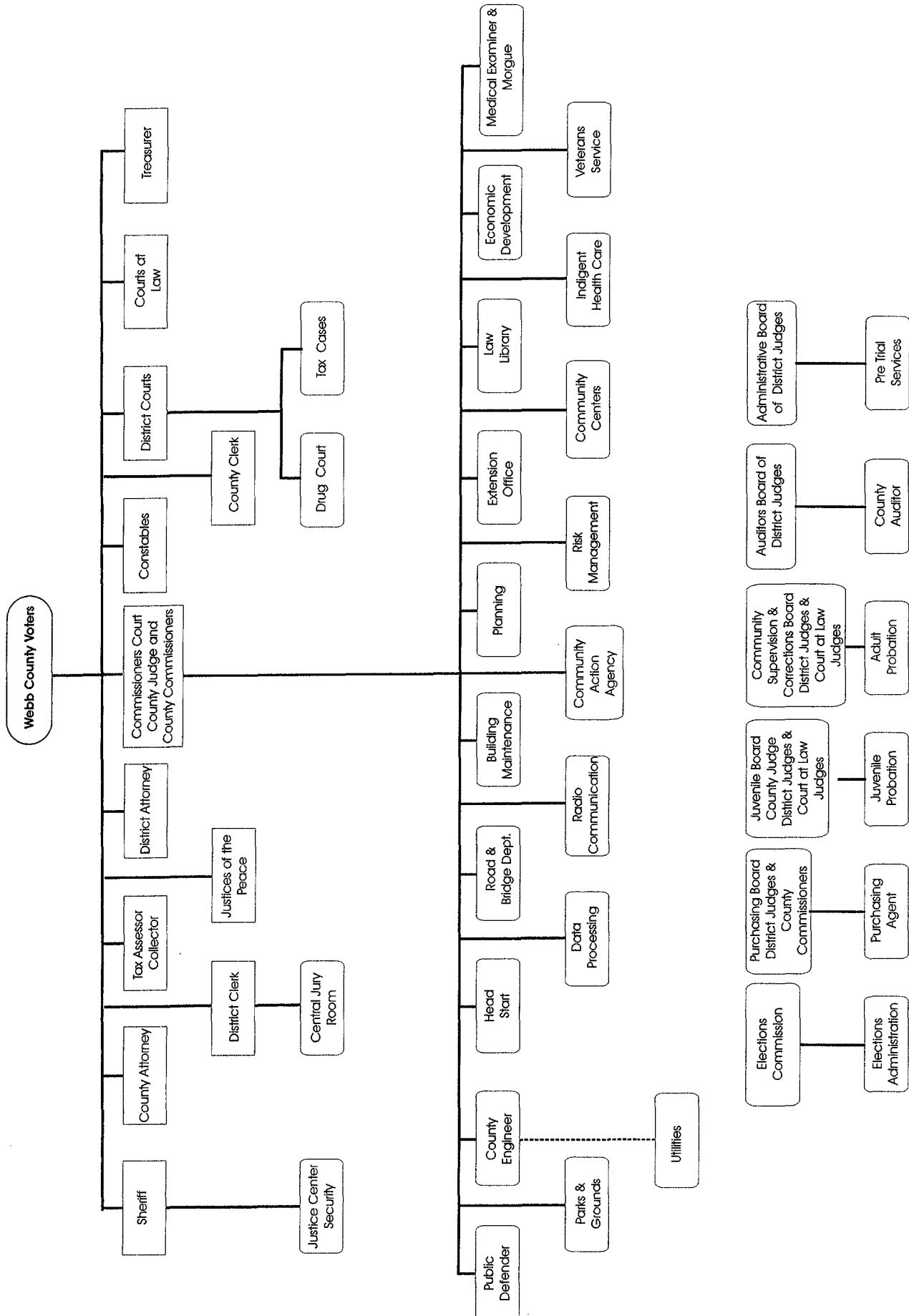


*Nancy L. Ziehl*

President

*Jeffrey R. Emer*

Executive Director



## WEBB COUNTY OFFICIALS

### COMMISSIONERS COURT

Bruni, Louis H.  
Vasquez, Gerardo  
Gutierrez, Judith G.  
Velasquez, Felix, Jr., CPA  
Cortez, David R.

County Judge  
Commissioner Precinct 1  
Commissioner Precinct 2  
Commissioner Precinct 3  
Commissioner Precinct 4

### COURTS OF LAW

Flores, Manuel R.  
Ender, Elma T. Salinas  
Vasquez, Raul  
Reyes, Andres  
Morales, Albino "Ben"  
Garza, Jesus  
Gallego, Paul  
Liendo, Hector J.  
Valdez, Daniel  
Benavides, Santos  
Rangel, Ricardo  
Garcia, Alfredo, Jr.  
Martinez, Oscar Omar

49th. Judicial District Judge  
341st. Judicial District Judge  
111th. Judicial District Judge  
406th. Judicial District Judge  
County Court At Law I Judge  
County Court At Law II Judge  
Cluster Court Judge  
Justice Of The Peace Precinct 1 Place 1  
Justice Of The Peace Precinct 1 Place 2  
Justice Of The Peace Precinct 2 Place 1  
Justice Of The Peace Precinct 2 Place 2  
Justice Of The Peace Precinct 3  
Justice Of The Peace Precinct 4

### ELECTED OFFICIALS

Barrera, Patricia A.  
Garza, Juan  
Gutierrez, Manuel  
Hinojosa, Raul  
Ibarra, Margarita, R  
Juarez, Agustin M. "Tino"  
Perales, Delia  
Munoz, Annette  
Ramirez, J. Homero  
Reyes, Ruben  
Rubio, Jose M., Jr.

Tax Assessor-Collector  
County Sheriff  
District Clerk  
Constable Precinct 1  
County Clerk  
Constable Precinct 4  
County Treasurer  
Constable Precinct 3  
County Attorney  
Constable Precinct 2  
District Attorney

### APPOINTED OFFICIALS

Casso, Raul  
Cavazos, Gerardo  
Cuellar-Castillo, Rosa M.  
Elizondo, Raul R.  
Flores, Jorge  
Flores, Leo  
Garcia, Guillermo  
Gonzales, George L.  
Mares, Cynthia  
Medina, Alice  
Meza, Roberto  
Mojica, Melissa L  
Montemayor, Francisco J.  
Oliveros, Aliza  
Ramirez, Eloy, Jr.  
Rodriguez, Tomas, Jr., P.E.  
Tiffin, Rhonda  
Vargas, Juan  
Villarreal, Carlos R.  
Villarreal, Oscar  
Vacant

Chief of Staff for County Judge  
Public Safety Communications Engineer  
Law Librarian  
Building Maintenance, Parks & Grounds Director  
Risk Management & Insurance Manager  
County Auditor  
Management Information Systems Director  
County Extension Agent  
Community Action Agency Director  
Central Welfare Director  
Chief Adult Probation Officer  
Chief Juvenile Probation Officer  
Public Defender  
Head Start Program Director  
County Purchasing Agent  
County Engineer  
Planning & Physical Development  
Economic Development Director  
Executive Administrator for Commissioners Court  
Elections Administrator  
Medical Examiner



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# MEJIA & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS  
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LAREDO, TEXAS 78045

GERARDO J. MEJIA, CPA  
MARIO A. MEJIA, CPA

TEL: (956) 724-4100  
FAX: (956) 724-4145

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Louis H. Bruni and  
the Honorable County Commissioners  
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2004, which collectively comprise Webb County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*. Those standards, OMB Circular A-133 and UGCMS, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated February 24, 2005 on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements of Webb County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section, the combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The Management's Discussion and Analysis and the Required Supplemental Information, as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Mejia + Company, PLLC*

Laredo, Texas

February 24, 2005

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2004. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page vii) and the County's financial statements (beginning on page 17).

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-wide Financial Statements**

- The assets of the County of Webb exceeded its liabilities at the close of the fiscal year 2004 by \$73,648,263 (*total net assets*). Of this amount, \$15,528,833 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$8,668,269 (13.3%) during 2004. The most significant change that led to this increase was revenues in excess of expenses of \$6,234,551 for infrastructure and environmental services function in the governmental activities.
- The governmental net assets increased by \$8,631,266 (13.4%) and the business-type net assets increased by \$37,003 (10.8%) during 2004.

#### **Highlights for Fund Financial Statements**

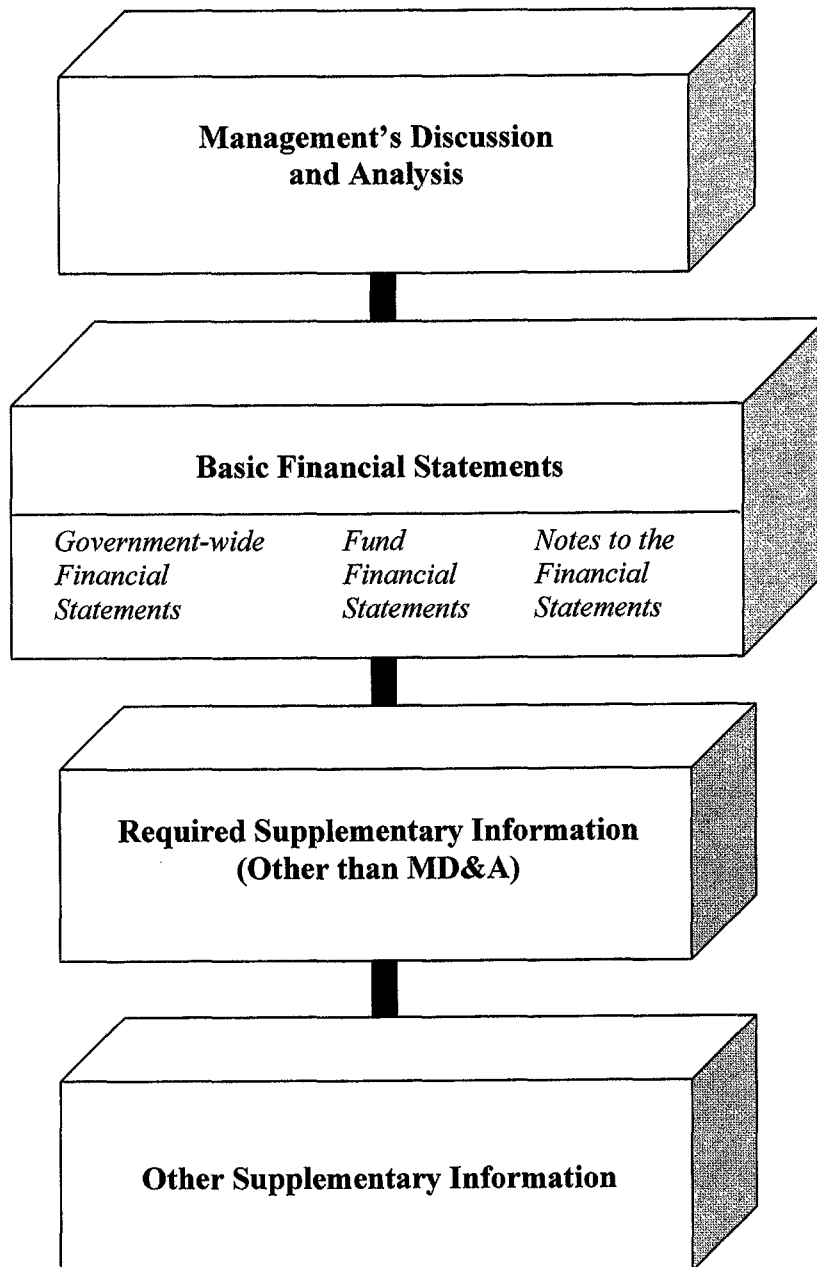
- As of the close of the current fiscal year, the County of Webb's governmental funds reported a combined ending fund balance of \$36,796,710, an increase of \$4,394,414 in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$8,658,972, or 18.3% of total general fund expenditures.

#### **General Financial Highlight**

- In October 2003, Webb County issued \$10 million of certificates of obligation series 2003. These bonds were issued to finance acquisition of land, equipment and other general County improvements.

## **USING THIS ANNUAL REPORT**

The financial section of this annual report consists of four components: management's discussion and analysis, basic financial statements, required supplementary information, and other supplementary information. In order to assist the readers in using this annual report, the following graphic is provided for your review.



## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

The basic financial statements include the Statement of Net Assets and the Statement of Activities, on pages 17 - 19, which provide information about the activities of the County as a whole (government-wide) and present a longer-term view of the County's finances. For governmental activities, fund financial statements provide an overview of how these services were financed in the short-term as well as what remains for future spending. Fund financial statements start on page 20. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Webb's finances, in a matter similar to private sector business. The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2004, the net assets of the County increased by \$8.7 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.

- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

*The government-wide financial statements can be found on pages 17 – 19 of this report.*

### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

**Governmental Funds** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 139 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Head Start Fund, Juvenile Youth Village Fund, TWDB Rio Bravo and El Cenizo Water and Wastewater contract fund, Capital Projects Interest Income Fund Series 2003, each of which are considered to be major funds. Information for the other 134 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 20 - 27 of this report.

***Proprietary Funds*** - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Water Utility Fund. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 28 - 31 of this report.

***Fiduciary Funds*** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 32 - 33 of this report.

***Notes to the Financial Statements:*** The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 - 72 of this report.

***Required Supplementary Information:*** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the General fund and major special revenue. Required supplementary information can be found on pages 73 - 82 of this report.

***Other Information:*** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 83 - 396 of this report.

## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$73,648,263 at September 30, 2004.

**Webb County's Net Assets**  
(in Thousands)

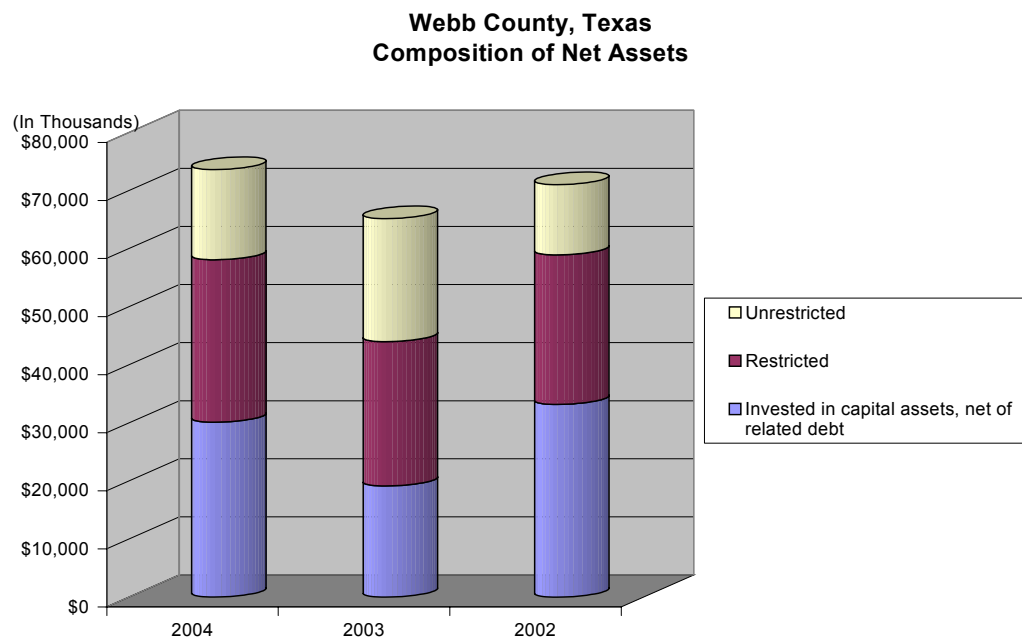
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>
Current and other assets	\$ 67,854	\$ 57,049	\$ 1,846	\$ 2,079	\$ 69,700	\$ 59,129
Capital Assets	95,061	83,389	4,665	3,124	99,726	86,513
Total assets	162,915	140,439	6,511	5,203	169,426	145,642
Long-term liabilities outstanding	73,695	66,088	5,768	4,736	79,463	70,824
Other liabilities	15,952	9,470	363	123	16,315	9,593
Total liabilities	89,647	75,558	6,131	4,860	95,778	80,417
Net assets:						
Invested in capital assets, net of related debt	29,800	18,787	342	363	30,142	19,150
Restricted	27,977	24,871	-	-	27,977	24,871
Unrestricted	15,491	21,223	38	(20)	15,529	21,203
<b>Total net assets</b>	<b>\$ 73,268</b>	<b>\$ 64,881</b>	<b>\$ 380</b>	<b>\$ 343</b>	<b>\$ 73,648</b>	<b>\$ 65,224</b>

By far, the largest portion of the County's net assets, \$30,141,797 (40.9%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$27,977,633 (38%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$15,528,833 (21.1%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets, as well as for its separate governmental and business-type activities.

The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates, the County's net assets increased by \$8,668,269 during the current fiscal year. Business-type activities did experience a positive change in net assets when compared to the previous year as a result of increased charges for services.

**Webb County, Texas**  
**Changes in Net Assets**  
(in Thousands)

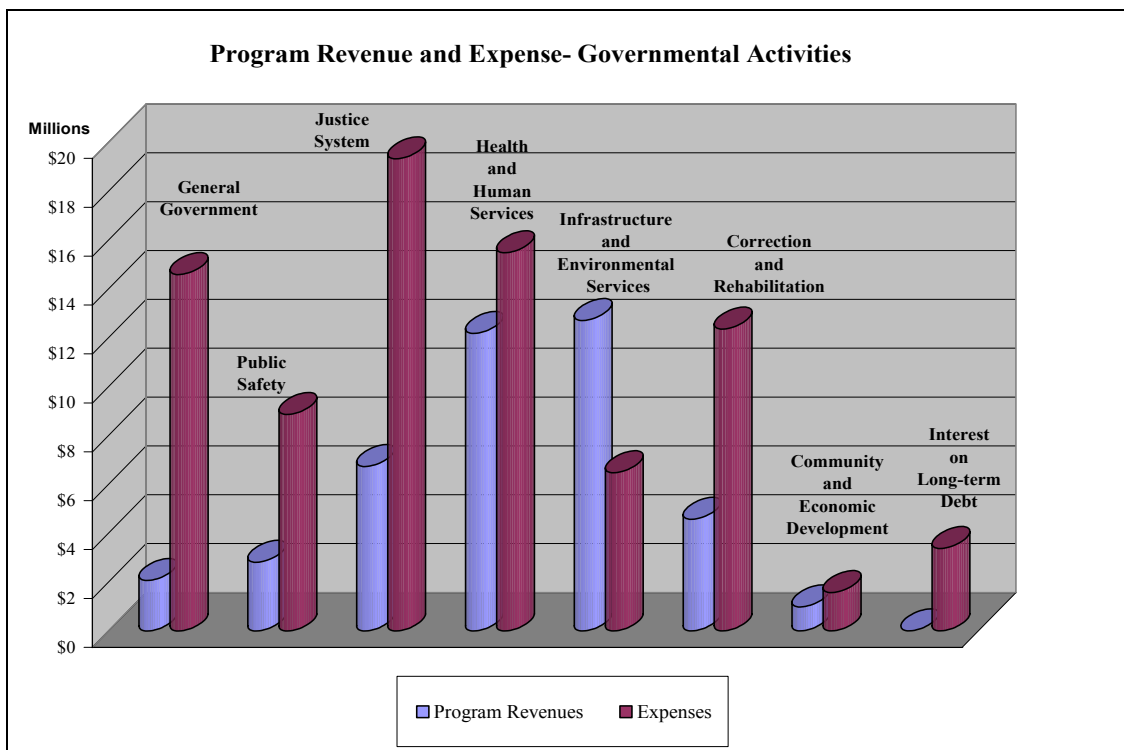
	Governmental Activities		Business-type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>REVENUES</b>						
<b>Program revenues:</b>						
Charges for services	\$ 10,958	\$ 10,752	\$ 1,334	\$ 1,114	\$ 12,292	\$ 11,865
Operating grants and contributions	23,607	26,262	-	-	23,607	26,262
Capital grants and contributions	7,451	1,163	-	-	7,451	1,163
<b>General revenues:</b>					-	-
Property taxes	35,897	33,010	-	-	35,897	33,010
Other taxes	10,478	9,692	-	-	10,478	9,692
Other	2,225	3,322	26	25	2,251	3,347
<b>Total Revenues</b>	<b>\$ 90,617</b>	<b>\$ 84,200</b>	<b>\$ 1,360</b>	<b>\$ 1,139</b>	<b>\$ 91,977</b>	<b>\$ 85,338</b>
<b>EXPENSES</b>						
<b>Program activities</b>						
<b>Primary government:</b>						
Governmental activities:						
General Government	\$ 14,586	\$ 13,487			14,586	\$ 13,487
Public Safety	8,857	7,985			8,857	7,985
Justice System	19,319	18,844			19,319	18,844
Health and Human Services	15,475	17,295			15,475	17,295
Infrastructure and Environmental Services	6,468	7,833			6,468	7,833
Correction and Rehabilitation	12,347	12,415			12,347	12,415
Community and Economic Development	1,568	1,973			1,568	1,973
Interest on Long-term Debt	3,366	3,169			3,366	3,169
<b>Business-type Activities</b>					-	-
Webb County Water Utility			\$ 1,323	\$ 1,244	1,323	1,244
<b>Total Expenses</b>	<b>\$ 81,986</b>	<b>\$ 83,002</b>	<b>\$ 1,323</b>	<b>\$ 1,244</b>	<b>\$ 83,309</b>	<b>\$ 84,246</b>
Increase (decrease) in net assets						
before transfers	\$ 8,631	\$ 1,198	\$ 37	\$ (106)	\$ 8,668	\$ 1,092
Transfers	-	467	-	33	-	500
Increase in net assets	<u>\$ 8,631</u>	<u>\$ 1,665</u>	<u>\$ 37</u>	<u>\$ (73)</u>	<u>\$ 8,668</u>	<u>\$ 1,592</u>
<b>Net assets - beginning of year (restated)</b>	<b>64,637</b>	<b>63,216</b>	<b>343</b>	<b>416</b>	<b>64,980</b>	<b>63,632</b>
<b>Net assets - end of year</b>	<b><u>\$ 73,268</u></b>	<b><u>\$ 64,881</u></b>	<b><u>\$ 380</u></b>	<b><u>\$ 343</u></b>	<b><u>\$ 73,648</u></b>	<b><u>\$ 65,224</u></b>

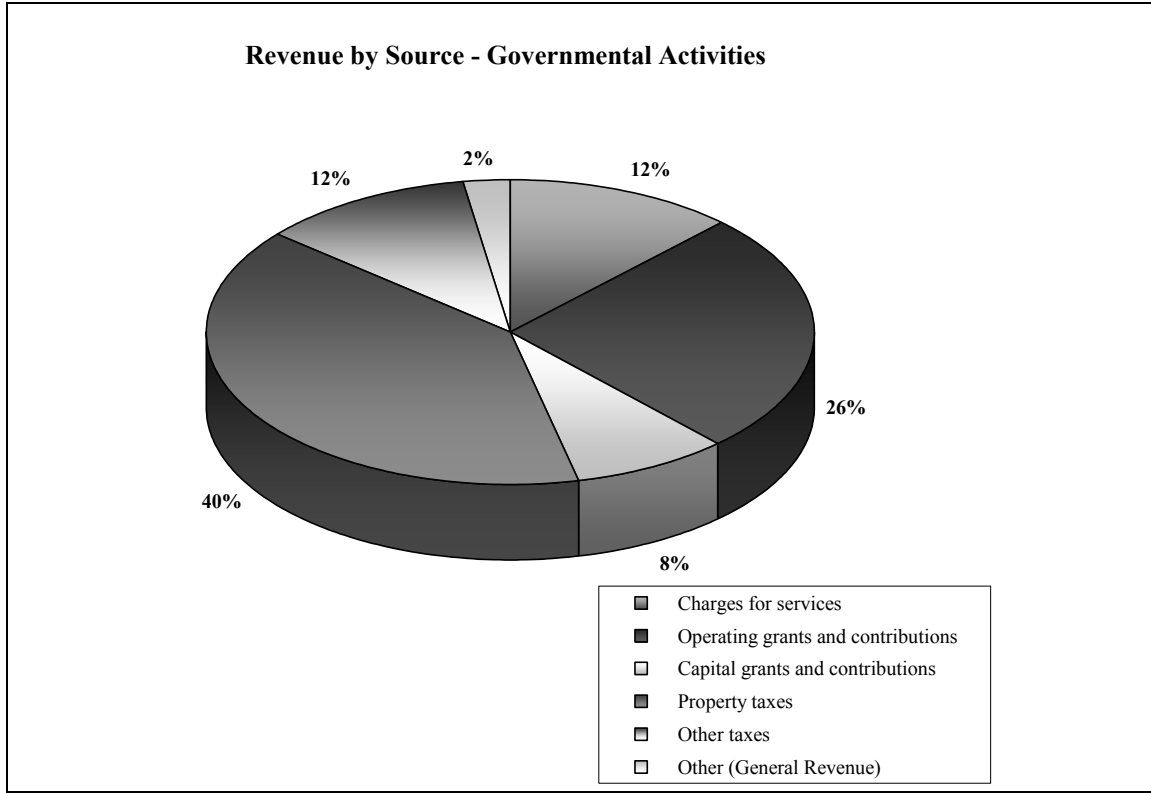
During the current fiscal year, the County's total revenues increased by \$6,639,007 (7.8%) and total expenses decrease by \$936,822 (1.1%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$8,668,269. Most of the growth largely reflects a decrease in health and human services expenses as compared to the previous year and major increases in property taxes, capital grants and contributions.

## Governmental Activities

Governmental activities increased the County's net assets by \$8,631,266, resulting in 99.6% of the total growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by approximately \$2.9 million (8.7%) from the previous fiscal year. Increase is the product of raising property values and residential growth.
- Capital grants and contributions had a positive net change of \$6,234,551. Most of this increase is attributed to a capital grant from Texas Water Development Board for a water and wastewater project.
- Charges for services revenues also increased by a moderate \$206,308 (1.9%).
- Special revenue taxes (sales and hotel/motel tax) increased by approximately \$786,000 when compared to the previous fiscal year.
- Expenses of governmental activities decreased by \$1,015,981 which compromised a 1.2% decrease from the prior year.
- The most significant decreases in expenses were evident in the functions of health and human services and infrastructure and environmental services by approximately \$1.8 million (10.5%) and \$1.4 million (17.4%) from the previous fiscal year expenses respectively. This is a result of an aggressive campaign by management to control costs more effectively.



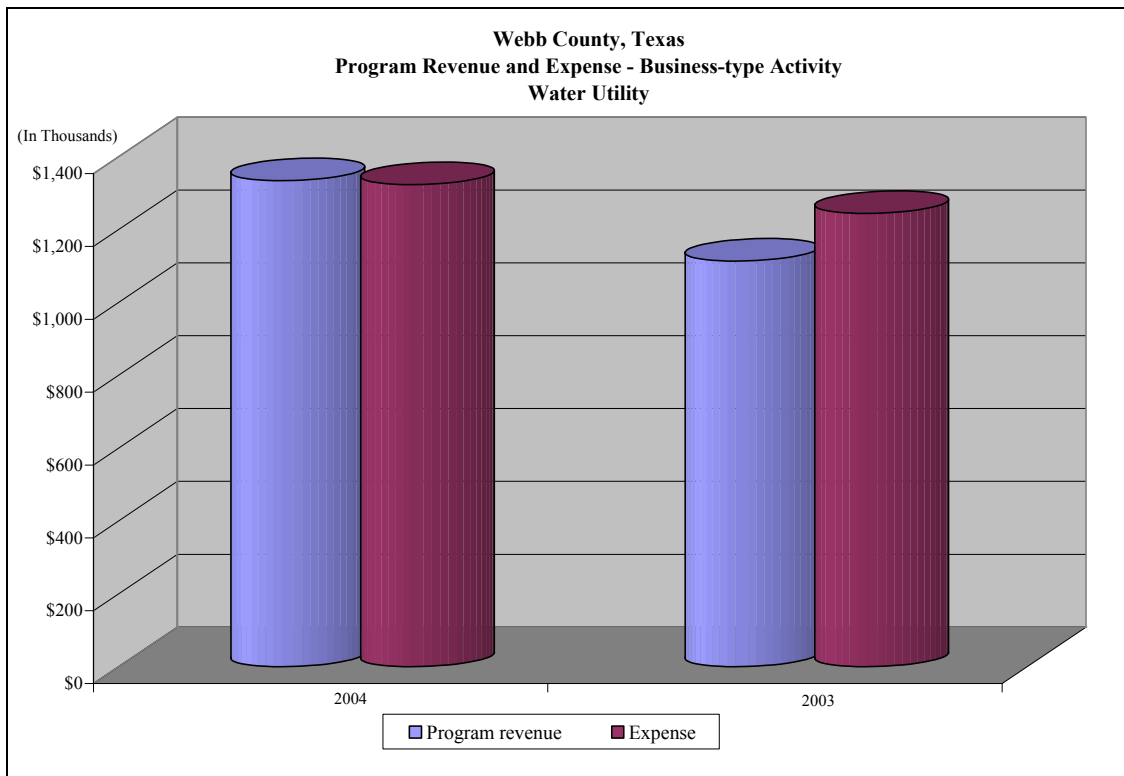


### **Business-type Activities**

Business-type activities increased the County's net assets by \$37,003 which resulted in an ending net asset balance of \$380,103. This is a turn around from the previous year which had a negative change in net assets. Key elements of the current year increase in net assets are as follows:

- Charges for services increased by approximately \$220,305 (19.8%), compared to the prior year. This is a result of increased service rates and a modest increase in demand.
- Investment earnings increased by a moderate 5.7% from the previous year.

*The following charts represent the fiscal year trends for the business-type activity.*



## **FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS**

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

### **Governmental Funds**

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$36,796,710, an increase of \$4,394,414 in comparison with the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$8,658,972, while the total fund balance was \$8,804,075. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 18.3 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$1,257,517 from the previous fiscal year. Key factors in this growth are as follows:

- An increase in property values increased property tax revenues by \$1.9 million.
- Receipts from sales and miscellaneous taxes were better than anticipated by \$401,532.
- Total expenditures for Health and Human Services decreased by \$1.9 million.

The **Head Start Fund** accounts for resources received by the Department of Health and Human Services - Administration for Children and Families. These resources are used for student's education, nutrition, physical and mental health, disability and medical services as well as parent's literary services. This fund does not contribute to the governmental fund balance at year end as the revenues received directly offset the expenses incurred. In addition to this, Webb County provided in-kind contributions (non-federal share) which exceeded the amount required by over \$120,174.

The **Juvenile Youth Village Fund** accounts for the \$11.3 million construction project which will house a juvenile detention center and juvenile justice alternative education program. Although investment earnings were earned, fund balance still decreased by \$4,223 due to capital outlay expenditures of \$130,074.

The **TWDB Rio Bravo and El Cenizo Water and Wastewater Contract Fund** accounts for the \$16.8 million project for the design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo.

The **Capital Projects Interest Income Fund Series 2003** is used to account for interest earned on the investment of bond proceeds as required by bond covenants. Interest income is available for funding corresponding capital projects, if needed. At year end investment earnings total \$87,570 added to the total governmental fund balance.

### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- Total *net assets* of the Water Utility Fund at year end totaled \$350,665. Of this amount, 97.6% is invested in capital assets net of related debt. Factors relating to the Water Utility fund have already been addressed in the discussion of the Webb County's business-type activities.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

During the year there was a \$27,911 increase in appropriations between the original and final amended budget. The increase was for personnel cost of the Justice of the Peace Precinct 4. The increase was possible because of an increase in revenues in the Road & Bridge fund with a corresponding transfer to the General Fund. In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect on the total appropriated budget.

At year end, general fund expenditures were less than budget estimates. The result was a \$1.5 million variance. The most significant positive variance was in the Health and Human Services function for \$743,271.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

The County's investment in capital assets for its governmental and business type activities as of September 30, 2004, amounted to \$99,725,944 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Infrastructure in progress costs for a water and wastewater project, an international bridge, and for paving roads in Las Colonias. The total costs are \$8,658,649.
- Various ongoing construction projects with a total cost of \$3,288,777.
- Acquisition of land and building from Texas Mexican Railway for \$1,377,690.
- New Heavy machinery at a cost of \$623,795.
- The cost related to the purchase of land for the construction of a public park. The land was purchased in the San Isidro subdivision for \$500,795.
- Completion of Larga Vista Library at a cost of \$155,911.

**Webb County's Capital Assets**  
(net of depreciation)  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>
Capital assets, not being depreciated:						
Land and improvements	\$ 6,577	\$ 5,637	\$ 216	\$ 216	\$ 6,794	\$ 5,853
Infrastructure in progress	19,746	11,087	3,632	2,037	23,378	13,125
Construction in progress	3,289	738	-	-	3,289	738
Total capital assets, not being depreciated	29,612	17,463	3,848	2,254	33,460	19,717
Capital assets, being depreciated, net:						
Infrastructure	12,636	12,098	374	385	13,010	12,483
Buildings	47,010	47,145	417	430	47,428	47,575
Furniture, fixtures and equipment	5,802	6,768	25	55	5,828	6,823
Total capital assets, being depreciated, net	65,448	66,010	817	870	66,266	66,881
<b>Total</b>	<b>\$ 95,061</b>	<b>\$ 83,473</b>	<b>\$ 4,665</b>	<b>\$ 3,124</b>	<b>\$ 99,726</b>	<b>\$ 86,597</b>

Additional information on the County's capital assets can be found in note III C on pages 49 - 50 of this report.

### **Debt Administration**

At the end of the current fiscal year, the County had total bond debt outstanding of \$75,384,616. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees.

The County's total debt increased by \$8,036,542 (11.9%) from the previous fiscal year.

New borrowing during the year was \$10 million in Certificates of Obligations, Series 2003 and a loan for \$1.1 million. Proceeds from the Certificates of Obligation Series 2003 will be used for the design, planning, construction, and equipment of golf course improvements; improvements to various County parks and the colonias off Highways 359, 59, 83 North and 83 South and various road improvements. The loan is for the design and construction of water treatment and distribution and waste-water collections and treatment facilities to serve the economically distressed areas of the County.

**Webb County's Outstanding Debt**  
General Obligation  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>
Certificates of obligation	\$ 37,400	\$ 28,978	\$ 2,640	\$ 2,707	\$ 40,040	\$ 31,685
General obligation refunding bonds	7,610	7,680			7,610	7,680
Limited tax refunding bonds	11,642	12,271			11,642	12,271
Limited tax improvement bonds	10,510	10,910			10,510	10,910
Other lending requirements	2,343	2,568	3,032	1,950	5,375	4,518
<b>Total</b>	<b>\$ 69,505</b>	<b>\$ 62,407</b>	<b>\$ 5,672</b>	<b>\$ 4,657</b>	<b>\$ 75,176</b>	<b>\$ 67,064</b>

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A3" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Certificates have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. The current debt limitation for the County of Webb is \$1,985,977,206 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note III G on pages 53 - 63 of this report.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The following economic factors were known as of the printing of this report:

- The unemployment rate for the County of Webb is currently 5.9%, which is a decrease from a rate of 6.4% a year ago. Although this is good news, Webb County's unemployment rate was still higher than the state and national average.
- Webb County got a favorable final ruling from Judge John Dietz who sits on the 261<sup>st</sup> District Court in Austin, Texas in that Webb County has the authority to build a fifth international bridge without the City's consent. However, the federal government will not issue a presidential permit to construct the international port of entry between the United States and Mexico without an agreement between Webb County and the City of Laredo.

- The Texas Commission on Jail Standards has determined that the Webb County Jail is in compliance with state jail standards. Furthermore, the Attorney General of the State of Texas has dropped its intention to take legal action against the County.
- The U.S. Marshals renewed a contract with the Sheriff to house federal inmates in the Webb County Jail.
- The Commissioner's Court approved a two cent decrease in the property tax rate.
- The real property assessed value for fiscal year 2005 increased by \$1,088,414,738.
- The rate increase for the Water Utility fund for fiscal year 2005 was not passed on to customers as a user-fee charge. Instead, the estimated amount of \$80,000 in operating revenues lost is going to be covered with a transfer from the General Fund.

All of these factors were considered in preparing the Webb County's budget for the 2005 fiscal year.

#### **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at [www.webbcountytexas.gov](http://www.webbcountytexas.gov).

**Webb County, Texas**  
**Statement of Net Assets**  
**September 30, 2004**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and Equivalents	\$ 46,404,300	\$ 2,164,320	\$ 48,568,620
Receivables	12,358,361	195,772	12,554,133
Internal Balances	852,810	(852,810)	-
Due from Other Governmental Agencies	6,772,403	-	6,772,403
Inventories	147,291	18,630	165,921
Other assets	1,318,970	320,239	1,639,209
Capital Assets			
Land and improvements not being depreciated	6,577,370	216,295	6,793,665
Infrastructure and infrastructure in progress	71,648,518	4,036,755	75,685,273
Buildings	69,620,657	496,623	70,117,280
Equipment and Furniture	25,609,960	378,885	25,988,845
Construction in Progress	3,288,778	-	3,288,778
Less: Accumulated Depreciation	(81,684,567)	(463,330)	(82,147,897)
Total Capital Assets	95,060,716	4,665,228	99,725,944
Total Assets	162,914,851	6,511,379	169,426,230
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	9,006,121	362,864	9,368,985
Due to other governmental agencies	1,441,832	-	1,441,832
Deferred Revenues	5,504,475	-	5,504,475
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	3,366,023	108,354	3,474,377
Accrued interest	449,320	54,681	504,001
Compensated absences	1,089,439	13,147	1,102,586
Due in more than one year			
Bonds, capital leases and contracts	66,138,747	5,563,346	71,702,093
Compensated absences	993,068	28,884	1,021,952
Claims and judgments	1,657,666	-	1,657,666
Total liabilities	89,646,691	6,131,276	95,777,967
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	29,799,643	342,154	30,141,797
Restricted for:			
Capital projects	22,149,641	-	22,149,641
Debt service	303,656	-	303,656
Other purposes	5,524,336	-	5,524,336
Unrestricted	15,490,884	37,949	15,528,833
Total net assets	\$ 73,268,160	\$ 380,103	\$ 73,648,263

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Activities**  
**For the Year Ended September 30, 2004**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u>
			<u>Operating Grants and Contributions</u>
<b>Primary government</b>			
Governmental Activities			
General Government	\$ 14,585,966	\$ 1,724,984	\$ 339,285
Public Safety	8,856,552	752,440	2,057,024
Justice System	19,318,933	4,050,226	2,677,100
Health and Human Services	15,474,538	-	12,173,852
Infrastructure and Environmental Services	6,467,850	4,245,733	1,005,383
Correction and Rehabilitation	12,347,364	184,570	4,380,044
Community and Economic Development	1,568,358	-	974,808
Interest on Long-term debt	3,366,033	-	-
Total governmental activities	<u>81,985,594</u>	<u>10,957,953</u>	<u>23,607,496</u>
Business-type activities			
Webb County Water Utility	<u>1,323,342</u>	<u>1,333,923</u>	<u>-</u>
Total business-type activities	<u>1,323,342</u>	<u>1,333,923</u>	<u>-</u>
Total primary government	<u>83,308,936</u>	<u>12,291,876</u>	<u>23,607,496</u>

**General revenues:**

**Taxes:**

Property taxes, levied for general purposes

Property taxes, levied for debt service

Hotel Motel occupancy tax

Sales and miscellaneous tax

Unrestricted investment earnings

Miscellaneous

*Special item* - gain (loss) on sale of asset

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning, restated

Net assets - ending

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Activities**  
For the Year Ended September 30, 2004

<b>Net (Expense) Revenue and Changes in Net Assets</b>			
<b>Primary Government</b>			
<b><u>Capital Grants and Contributions</u></b>	<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>	<b><u>Total</u></b>
\$ -	\$ (12,521,697)		\$ (12,521,697)
-	(6,047,088)		(6,047,088)
-	(12,591,607)		(12,591,607)
-	(3,300,686)		(3,300,686)
7,451,285	6,234,551		6,234,551
-	(7,782,750)		(7,782,750)
-	(593,550)		(593,550)
-	(3,366,033)		(3,366,033)
<u>7,451,285</u>	<u>(39,968,860)</u>		<u>(39,968,860)</u>
-		10,581	10,581
-		10,581	10,581
<u>7,451,285</u>	<u>(39,968,860)</u>	<u>10,581</u>	<u>(39,958,279)</u>
	29,170,785	-	29,170,785
	6,726,196	-	6,726,196
	403,075	-	403,075
	10,075,329	-	10,075,329
	728,513	26,422	754,935
	1,503,272	-	1,503,272
	(7,044)	-	(7,044)
	<u>48,600,126</u>	<u>26,422</u>	<u>48,626,548</u>
	8,631,266	37,003	8,668,269
	64,636,894	343,100	64,979,994
	<u>\$ 73,268,160</u>	<u>\$ 380,103</u>	<u>\$ 73,648,263</u>

Webb County, Texas  
Balance Sheet  
Governmental Funds  
September 30, 2004

	<u>General Fund</u>	<u>Headstart</u>	<u>Juvenile Youth Village</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 9,774,801	\$ -	\$ 11,152,311
Taxes receivable, net	6,788,003	-	-
Due from other funds	2,885,970	-	-
Receivable from other governments	1,201,075	406,223	-
Other receivables	101,897	160	-
Inventories	145,103	-	-
Prepaid expenses	4,845	3,625	-
Total assets	<u>20,901,694</u>	<u>410,008</u>	<u>11,152,311</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	2,349,038	136,423	-
Due to other funds	134,349	35,846	-
Payable to other governments	351,234	-	-
Deferred revenue	7,475,222	-	-
Other accrued expenses	1,228,948	237,739	-
Other payables	558,829	-	-
Total liabilities	<u>12,097,620</u>	<u>410,008</u>	<u>-</u>
 Fund balances:			
Reserved for:			
Inventories	145,103	-	-
Debt service	-	-	-
Capital projects	-	-	11,156,534
Other purposes	-	-	-
Unreserved, reported in:			
General Fund	8,658,971	-	-
Debt service	-	-	-
Capital projects	-	-	-
Special revenues	-	-	(4,223)
Total fund balances	<u>8,804,074</u>	<u>-</u>	<u>11,152,311</u>
Total liabilities and fund balances	<u>\$ 20,901,694</u>	<u>\$ 410,008</u>	<u>\$ 11,152,311</u>

The accompanying notes are in integral part of these financial statements.

Webb County, Texas  
Balance Sheet  
Governmental Funds  
September 30, 2004

<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract G11800</u>	<u>Capital Projects Interest Income, Series 2003</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,050,941	\$ 6,382,943	\$ 11,962,690	\$ 43,323,686
-	-	1,667,038	8,455,041
-	-	14,627,409	17,513,379
500,643	-	3,011,765	5,119,706
-	-	268,625	370,682
-	-	2,187	147,290
-	-	58,829	67,299
<u>4,551,584</u>	<u>6,382,943</u>	<u>31,598,543</u>	<u>74,997,083</u>
305,149	-	1,703,414	4,494,024
1,818	6,295,373	9,963,212	16,430,598
-	-	49,352	400,586
3,972,078	-	2,155,963	13,603,263
-	-	409,959	1,876,646
210,874	-	625,554	1,395,257
<u>4,489,919</u>	<u>6,295,373</u>	<u>14,907,454</u>	<u>38,200,374</u>
-	-	2,187	147,290
-	-	278,626	278,626
-	-	8,520,354	19,676,888
-	-	4,898,037	4,898,037
-	-	-	8,658,971
-	-	25,031	25,031
-	-	2,327,741	2,327,741
61,665	87,570	639,113	784,125
<u>61,665</u>	<u>87,570</u>	<u>16,691,089</u>	<u>36,796,709</u>
<u>\$ 4,551,584</u>	<u>\$ 6,382,943</u>	<u>\$ 31,598,543</u>	<u>\$ 74,997,083</u>



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**Webb County, Texas**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets**  
**September 30, 2004**

Total fund balance, governmental funds	\$	36,796,709
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets		176,661,215
Deduct - accumulated depreciation		(81,619,273)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred		8,098,788
Accounts receivables and fines, net		3,518,100

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

574,735

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Add - bond discounts		81,792
Add - Deferred Amount for Refunding		271,805
Add - bond issuance cost		1,251,671
Deduct - bonds payable		(69,712,913)
Deduct - accrued interest on bonds payable		(449,320)
Deduct - bond premiums		(145,454)
Deduct - accrued compensated absences and other long-term liabilities		(2,059,695)

Net Assets of Governmental Activities in the Statement of Net Assets	\$	73,268,160
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The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>General Fund</u>	<u>Headstart</u>	<u>Juvenile Youth Village</u>
<b>REVENUES</b>			
Property Taxes	\$ 28,718,383	\$ -	\$ -
Sales and miscellaneous taxes	9,971,532	-	-
Fees and fines	350,320	-	-
Intergovernmental	4,333,232	7,745,339	-
Charges for services	3,017,906	-	-
Investment earnings	254,076	-	125,851
Miscellaneous	460,499	-	-
Grant matching	-	2,109,888	-
Total revenues	<u>47,105,947</u>	<u>9,855,227</u>	<u>125,851</u>
<b>EXPENDITURES</b>			
Current:			
General government	12,329,382	-	-
Public safety	6,700,538	-	-
Justice system	15,142,695	-	-
Health and human services	2,758,997	9,855,227	-
Infrastructure and environmental services	141,120	-	-
Corrections and rehabilitation	9,462,550	-	-
Community and economic development	766,826	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	48,034	-	130,074
Total Expenditures	<u>47,350,142</u>	<u>9,855,227</u>	<u>130,074</u>
Excess (deficiency) of revenues over expenditures	<u>(244,195)</u>	<u>-</u>	<u>(4,223)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Long-term debt issued	-	-	-
Premium (discount) on bonds issued	-	-	-
Transfers in	1,479,395	-	-
Transfers out	(55,200)	-	-
Total other financing sources and uses	<u>1,424,195</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>			
Proceeds from sale of equipment	77,516	-	-
Net change in fund balances	1,257,516	-	(4,223)
Fund balances - beginning, Restated	7,546,558	-	11,156,534
Fund balances - ending	<u>\$ 8,804,074</u>	<u>\$ -</u>	<u>\$ 11,152,311</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended September 30, 2004

<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract G11800</u>	<u>Capital Projects Interest Income, Series 2003</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 6,875,435	\$ 35,593,818
-	-	403,075	10,374,607
-	-	2,557,391	2,907,711
3,967,915	-	12,709,949	28,756,435
-	-	3,938,492	6,956,398
11,626	87,570	210,237	689,360
-	-	996,780	1,457,279
-	-	1,033,825	3,143,713
<u>3,979,541</u>	<u>87,570</u>	<u>28,725,184</u>	<u>89,879,321</u>
-	-	1,079,085	13,408,467
-	-	1,871,732	8,572,270
-	-	3,254,209	18,396,904
-	-	2,678,981	15,293,205
29,235	-	4,790,947	4,961,302
-	-	2,616,321	12,078,871
-	-	411,341	1,178,167
-	-	-	-
-	-	3,565,869	3,565,869
-	-	3,443,740	3,443,740
4,054,641	-	11,879,752	16,112,501
<u>4,083,876</u>	<u>-</u>	<u>35,591,977</u>	<u>97,011,296</u>
<u>(104,335)</u>	<u>87,570</u>	<u>(6,866,793)</u>	<u>(7,131,975)</u>
166,000	-	10,422,000	10,588,000
-	-	65,259	65,259
-	-	787,009	2,266,404
-	-	(1,421,203)	(1,476,403)
<u>166,000</u>	<u>-</u>	<u>9,853,065</u>	<u>11,443,260</u>
-	-	5,613	83,129
61,665	87,570	2,991,885	4,394,414
-	-	13,699,204	32,402,295
<u>\$ 61,665</u>	<u>\$ 87,570</u>	<u>\$ 16,691,089</u>	<u>\$ 36,796,709</u>



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**Webb County, Texas**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2004**

Net change in fund balances - total governmental funds:	\$	4,394,414
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$16,112,501 exceeded depreciation \$4,399,680 in the current period.		11,712,820
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Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned.		374,925
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Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Debt issued:		
Long term debt issued		(10,588,000)
(Premium) discount on bonds issued		(65,259)
Repayments		
Principal payments		3,565,868

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds		29,975
Bond issuance costs		324,814
Arbitrage rebate		46,786
Changes in inventory		7,501
Bad debt expenses		(92,747)
Compensated absences		(140,329)
Issuance cost expense		(80,343)

Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.		(859,159)
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Change in net assets of governmental activities	\$	8,631,266
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Net Assets  
Proprietary Funds  
September 30, 2004

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 2,164,318	\$ 3,080,617
Accounts Receivable, net	195,662	-
Deferred charges	320,239	-
Due from other funds	1,359,335	8,148
Other receivables	110	-
Inventories	18,630	-
Total current assets	<u>4,058,294</u>	<u>3,088,765</u>
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure	3,289,129	-
Utility System	747,627	-
Buildings	496,623	-
Equipment and Furniture	378,885	84,068
Less Accumulated depreciation	<u>(463,330)</u>	<u>(65,294)</u>
Total non-current assets	<u>4,665,229</u>	<u>18,774</u>
Total assets	<u><u>8,723,523</u></u>	<u><u>3,107,539</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Net Assets  
Proprietary Funds  
September 30, 2004

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	215,749	581,690
Salaries payable	17,835	-
Accrued interest payable	54,681	-
Due to other funds	2,241,583	208,678
Other accrued expenses	129,280	32,518
Compensated absences	42,030	22,812
Bonds, notes and loans payable	108,354	-
Total current liabilities	<u>2,809,512</u>	<u>845,698</u>
Non-current liabilities:		
Claims and judgments	-	1,657,666
Bonds, notes and loans payable	5,563,346	-
Total non-current liabilities	<u>5,563,346</u>	<u>1,657,666</u>
Total liabilities	<u>8,372,858</u>	<u>2,503,364</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	342,154	18,775
Unrestricted	8,511	585,400
Total net assets	<u>\$ 350,665</u>	<u>\$ 604,175</u>

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

	29,438
Total net assets per Government-Wide financial statements	<u>\$ 380,103</u>

**Webb County, Texas**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended September 30, 2004**

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>REVENUES</b>		
Charges for services	\$ 1,294,649	\$ 8,195,102
Miscellaneous	39,273	-
Total operating revenues	<u>1,333,922</u>	<u>8,195,102</u>
<b>OPERATING EXPENSES</b>		
Personal services	553,431	-
Contractual services	293	25,158
Utilities	188,587	-
Repairs and maintenance	55,229	-
Other supplies and expenses	167,790	1,189
Insurance claims and expenses	-	8,226,939
Depreciation	52,834	11,052
Total Operating Expenses	<u>1,018,164</u>	<u>8,264,338</u>
Operating income (loss)	<u>315,758</u>	<u>(69,236)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest and investment revenue	26,422	39,357
Interest expense	(305,100)	-
Total non-operating revenue (expenses)	<u>(278,678)</u>	<u>39,357</u>
Income (loss) before contributions and transfers	37,080	(29,879)
Transfers out	-	(790,000)
Change in net assets	<u>37,080</u>	<u>(819,879)</u>
Total net assets - beginning, restated	313,585	1,424,054
Total net assets - ending	<u>\$ 350,665</u>	<u>\$ 604,175</u>

Change in net assets, per above

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

29,438
<u>380,103</u>

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For Year Ended September 30, 2004**

Business Type Activities	Governmental Activities
Enterprise Fund	Internal
<u>Water Utility</u>	<u>Service Funds</u>

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers and users	\$ 1,316,277	\$ 8,279,949
Premiums from participants	(545,971)	(6,134)
Payments to employees	(155,898)	(9,037,937)
Payments to vendors, suppliers, and insurance administrators	661,349	
Internal Transactions	<u>1,275,757</u>	<u>(764,122)</u>
Net cash provided by operating activities		

**CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES**

Transfer In	281,540	
Transfer Out	<u>(281,540)</u>	<u>(790,000)</u>
Net cash provided by non capital financing activities		<u>(790,000)</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Infrastructure	(1,594,370)	
Short Term Notes Payable	20,765	
Interest Paid on Debt	(305,100)	
Long Term Notes Payable	993,646	
Issuance Cost for Bonds	<u>(183,288)</u>	
Net cash provided by capital financing activities	<u>(1,068,347)</u>	

**CASH FLOWS FROM INVESTING ACTIVITIES**

Investment earnings	<u>26,422</u>	<u>39,357</u>
Net cash provided by investing activities	<u>26,422</u>	<u>39,357</u>

Net Increase/(Decrease) in Cash and Cash Equivalents	<u>233,832</u>	<u>(1,514,765)</u>
--	----------------	--------------------

Cash and pooled investments, beginning of year	<u>1,930,486</u>	<u>4,595,382</u>
Cash and pooled investments, end of year	<u>\$ 2,164,318</u>	<u>\$ 3,080,617</u>

**Reconciliation of operating income to net cash provided (used) by operations:**

Operating income	\$ 315,758	\$ (69,236)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	52,834	11,052
Amortization	10,240	
(Increase) Decrease in Due from Other Funds	496,743	680,509
(Increase) Decrease in Accounts Receivable	(17,722)	365,806
(Increase) Decrease in Other Receivable	77	
(Increase) Decrease in Inventories	(3,800)	
Increase (Decrease) in Accounts Payable	169,159	37,116
Increase (Decrease) in Other Payables	67,323	(1,079)
Increase (Decrease) in Accrued Liabilities		90,074
Increase (Decrease) in Accrued Wages Payable	2,995	
Increase (Decrease) in Accrued Interest Payable	13,079	
Increase (Decrease) in Due to Other Funds	164,607	(1,158,127)
Increase (Decrease) in Funds Held In Trust		(1,175,679)
Increase (Decrease) in Long Term Risk Liability		455,442
Increase (Decrease) in Accrued Compensated Absences	4,464	
Total adjustments	<u>959,999</u>	<u>(694,886)</u>
Net cash provided by operating activities	<u>\$ 1,275,757</u>	<u>\$ (764,122)</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2004

	<u>Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 13,962,061	\$ 12,109,402
Receivables:		
Other receivables	529,937	658,032
Due from other funds	-	-
Total receivables	<u>529,937</u>	<u>658,032</u>
Total assets	<u><u>14,491,998</u></u>	<u><u>12,767,434</u></u>
<b>LIABILITIES</b>		
Accounts payable	1,039,589	2,247
Due to other funds	-	-
Due to other governments	-	2,912,554
Refunds payable and others	-	9,852,633
Total liabilities	<u>1,039,589</u>	<u>12,767,434</u>
<b>NET ASSETS</b>		
Held in trust for benefits and other purposes	<u><u>13,452,409</u></u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2004**

	<u><b>Trust Funds</b></u>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ -
Plan Members	30,865
Total contributions	<u>30,865</u>
Investment earnings:	
Interest	151,595
Total net investment earnings	<u>151,595</u>
<b>Other Additions:</b>	
Grazing lease and royalties	650,658
Transfers in	292,695
Total other additions	<u>943,353</u>
Total additions	<u>1,125,813</u>
<b>DEDUCTIONS</b>	
Benefits	19,653
Claims	55,475
Administrative	5,791
Education	292,698
Transfers out	292,695
Total deductions	<u>666,311</u>
Change in net assets	459,502
Net assets - beginning	12,992,907
Net assets - ending	<u>\$ 13,452,409</u>

The accompanying notes are an integral part of these financial statements.



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**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (2000 census) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for four-year terms from four election districts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

**A. REPORTING ENTITY**

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The County (primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the primary government (the County), two component units are blended as though they are part of the primary government. The reporting funds of the Component Units listed below are included in the Special Revenue Funds section of the County's CAFR. These component units do not issue separately audited comprehensive annual financial reports. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office.

Webb County Auditor  
1110 Washington, Suite 201  
Laredo, Texas 78040

**Blended Component Unit** The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

**Blended Component Unit** The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

## **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (public safety, public works, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues from fines, and forfeitures, licenses and permit fees, taxes and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, or use taxes, intergovernmental revenues, interest income, etc.). Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements should directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (police, fire, public works, etc.).

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

The focus of the revised model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, (by category). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

**1. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

**Accrual:**

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**Modified Accrual:**

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

**2. FINANCIAL STATEMENT PRESENTATION**

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

**GOVERNMENTAL FUNDS:**

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the Governmental Funds of the County:

**General Fund** is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Head Start Program Fund, which is one of the special revenue funds, is presented as a major fund. Head Start revenues are received from the U. S. Department of Health and Human Services –Administration for Children and Families. Eligible participants are provided with education, nutrition, physical and mental health, disability and medical services. Head Start revenues are also used to provide literacy services for eligible parents. In addition to this, Webb County provides in-kind contributions as non-federal share. Other non-major special revenues funds are created as deemed appropriate.

**Debt Service Funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

**Capital Projects Funds** are used to account for the financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The Interest Income Capital Projects, Series 2003 is a major fund for accumulating interest income for the specific projects from Certificates of Obligation, Series 2003. The Juvenile Youth Village fund is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community, funded by Limited Tax Improvements Bonds, Series 2002. The TWDB Rio Bravo & El Cenizo Water & Wastewater Contract G11800 is a major fund created to provide financial assistance to Webb County Texas, for the design and construction of Water Treatment and distribution and wastewater collection and treatment facilities to serve the city of Rio Bravo and the city of El Cenizo Texas, funded by Texas Water Development Board. Other non-major capital projects are created as deemed appropriate.

**PROPRIETARY FUND TYPES:**

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, of the Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

**Enterprise Funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

**Internal Service Funds** are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

**FIDUCIARY FUNDS:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds.

**Trust and Agency Funds** are used to account for the trust (either pension, investments [held for third parties] or private purpose) or agencies, which are custodial in nature.

**Non-Current Governmental Assets/Liabilities:**

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

**D. ASSETS, LIABILITIES AND FUND EQUITY**

**1. CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT**

The County has defined Cash and Cash Equivalents to include change funds, demand deposits, certificates of deposit, and money market certificates. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

**Pooled Cash** - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

**Bank Overdraft** - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues and capital projects' grant funds on a reimbursement basis.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

## **2. INVENTORIES**

Inventories are valued at cost, which approximates market value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

## **3. CAPITAL ASSETS AND DEPRECIATION**

**Capital Assets** – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

## **4. INTERFUND TRANSACTIONS**

During the course of normal operations, the County has many transactions between funds. The accompanying Fund Level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**5. DUE FROM OTHER GOVERNMENTAL UNITS**

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

**6. FUND EQUITY**

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

**7. CAPITAL GRANT**

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable contributed capital.

**8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS**

Other assets held are recorded and accounted for at cost.

In the governmental funds, discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue.

As part of the reconciliation and presentation at the government-wide level these costs (in the governmental funds) are adjusted and reflected similarly to proprietary funds.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**Governmental Activities:**

Unamortized Bond Issuance Costs	1,251,671
Prepaid Expenses	57,829
Deposits	9,470
Total	\$ <u>1,318,970</u>

**Business Activities:**

**Proprietary Fund:**

Enterprise Fund	
Unamortized Bond Issuance Costs	320,239
Total	\$ <u>320,239</u>

**9. RECLASSIFICATION**

Certain September 30, 2003 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2004.

**10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE**

Prior period adjustments were made to the governmental activities financial statements to reflect corrections to Community Justice Assistance Division (CJAD) special revenue funds grant refund payable (due to governmental agencies) were reported as restatement of beginning governmental fund balance and the beginning governmental activities net assets for 2003. The total effect was a reduction of (\$ 244,032) as of October 1, 2003.

The following CJAD Community Corrections special revenue funds were adjusted for grant refund payable (due to governmental agencies) \$ 2, CJAD Basic Supervision Program \$ 214,326, CJAD Treatment Incarceration Program \$ 28,083 CJAD Mental Impaired Caseload \$ 1,621

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. EXCESS EXPENDITURES OVER APPROPRIATIONS**

An excess of expenditures / expenses over appropriations were incurred for the following governmental funds as of September 30, 2004:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

<u>Governmental Accounts</u>	<u>Appropriations</u>	<u>Expenses / Expenditures</u>	<u>Excesses</u>
General Fund			
Public safety			
Constable Pct. 4	375,615	384,782	9,167
Justice system			
County Court at Law # 2	475,682	478,869	3,187
Community and economic development			
Economic development	240,024	241,034	1,010
Special Revenue Funds			
Election Services Contract Fund		239,249	239,249
CJD City of Laredo Multi-Agency Narcotics Task Force Fund	399,047	408,417	9,370
Proprietary Funds:			
Internal Service Funds:			
Webb County Employee Health Benefits Fund	6,309,840	7,152,982	843,142
Webb County Worker's Compensation Fund	789,800	1,111,355	321,555
Total	\$ <u>8,590,008</u>	\$ <u>10,016,688</u>	\$ <u>1,426,680</u>

The \$ 9,167 excesses for the general fund public safety expenditure for Constable Pct. 1 resulted from incentives and sick leave buy-back benefits exceeding the total departmental budget. These incentives are earned at anniversary dates or sold to the County.

The \$ 3,187 excesses for the general fund justice system expenditure for County Court at Law # 2 resulted from incentives benefits exceeding the total departmental budget. These incentives are earned at anniversary dates or sold to the County.

The \$ 1,010 excesses for the general fund community and economic development expenditure for economic development department resulted from wages and fringe benefits exceeding the total departmental budget. The department allocated \$ 50,000 of its payroll cost to governmental grants for administration.

The \$ 239,249 excesses for the election services contract fund resulted from election fund having no budget according the State's Election Code. The contractual revenues and fund balance absorbed the excess expenditures.

The \$ 9,370 excesses for Criminal Justice Division – Laredo Multi-Agency Narcotics Task Force resulted from personnel cost exceeding its budget estimates. Additional governmental grant revenues were authorized and utilized for the personnel cost to finish the fiscal year.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

The \$ 843,142 excesses for Webb County Employees Health Benefits resulted from an increase in major medical and dental claims over the total original budget. The County's insurance committee will review options to manage claims and fund the higher medical cost.

The \$ 321,555 excesses for the Webb County Workers Compensation resulted from claims paid for the actuarial valuation of loss and loss expense reserves increased by \$ 445,442. Revenues and the fund balance absorbed the excess expenses.

**B. DEFICIT FUND EQUITY**

The Internal Service Fund - Webb County Employees Health Benefits had a deficit fund balance as of September 30, 2004:

Internal Service Fund – Webb County Employees Health Benefits at September 30, 2004 had an unreserved undesignated fund balance deficits of \$ 1,054,315 which exist due to expenditures for claims paid exceeding revenues from the employer contributions and employees deductions. The County insurance committee implemented cost saving (increase co-pay and deductible) and revenues increases from employees' deductions during the 2005 budget process. The insurance committee will recommend additional cost saving and revenues increases in the 2006 budget process.

**III. DETAILED NOTES ON ALL FUNDS**

**A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT**

**CASH** - At September 30, 2004 the carrying amount of the County's deposits (including certificates of deposits of \$ 3,677,836.93) was \$ 16,171,603 and the bank balance was \$ 14,259,632. Of the bank amount, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

The State of Texas Public Funds Investment Act limits the types of authorized investments that the County may make. Legal collateral and investments are generally limited to direct obligations of the United States of America or guaranteed by governmental entities or its agencies and instrumentalities, certificate of deposit and repurchase agreements.

**CASH EQUIVALENTS** - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The County invests primarily in TexPool which is a public fund pool administered by the State Comptroller of Public Accounts. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment of \$ 53,104,509 is reported as cash equivalent. Texpool's net assets value is .99973% of the County's carrying value as of September 30, 2004. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

Logic - Local Government Investment Cooperative is also a public fund pool for the County permanent school fund. The Cooperative's governing body is a five-member Board of Directors comprised of employees, officers, or elected officials of participant Government Entities or individuals who do not have a business relationship with the Cooperative and are qualified to advise it. There is twenty-four hour fund availability of these funds; therefore, the Logic's investment of \$ 274 is also reported as cash equivalent. Logic's net assets value is .9999% of the County's carrying value as of September 30, 2004. The fair value of the position in Logic is the same as the value of Logic shares.

MBIA Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a public fund pool for the County permanent school fund. Texas CLASS establishes a trust so long as MBIA Municipal Investors Services Corporation is the Program Administrator organized and existing under the laws of State of Texas. The Board of Trustees shall conduct the Trustees activities, execute all documents and sue or be sue under either of the under the foregoing names. There is twenty-four hour fund availability of these funds; therefore, the Texas CLASS investment of \$ 5,354,470 is also reported as cash equivalent. MBIA's net asset value is 1.0% of the County's carrying value as of September 30, 2004. The fair value of the position in Texas CLASS is the same as the value of Texas CLASS shares.

Cash and Cash Equivalents are combined in the Financial Statements as follows:

Financial Statements	Primary Government		
	Governmental Activities	Business-type Activities	Fiduciary Funds
Cash on hand	\$ 9,077	150	
Deposits	7,471,517		8,700,086
Texpool State Investment Pool	38,923,706	2,164,170	12,016,633
Logic Investment Pool			274
MBIA Investment Pool			5,354,470
Total Cash and Cash Equivalents	\$ 46,404,300	2,164,320	26,071,463

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Reconciliation of bank overdraft:

<u>Per Fund Type</u>	<u>Negative Pooled Cash</u>
Special Revenue Funds	
Community Supervision Correctional Department	\$ <u>6,893</u>
Total Bank Overdraft Balance	\$ <u><u>6,893</u></u>

The Community Supervision bank account had a negative cash balance as of September 30, 2004.

**B. RECEIVABLES**

Accounts, billings, and taxes receivables and related allowances are as follows:

<u>Receivables</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Tax Receivable - Delinquent	7,334,986	
Billings Receivable		195,662
Accounts Receivable	581,602	110
Fines Receivable	3,702,494	
Probation Fees Receivable	666,126	
Notes Receivable	71,845	
Accrued Interest Income	<u>1,308</u>	
Total Receivables	\$ <u><u>12,358,361</u></u>	\$ <u><u>195,772</u></u>

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. On June 2, 2003, the County had estimated \$ 1,387,546 storm damage and received a portion of the insurance proceeds. Clean-up cost was incurred during the fiscal year and a small segment of the repairs were to commence February 2004. The roof repairs required additional competitive bidding processing and contractual agreements were finalized October 2004. The buildings interior repairs have not been release for competitive bids. The insurance proceeds were deferred until all repairs are finalized.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

All repairs require Commissioners' Court approval. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	6,500,949	
Properties taxes receivables – Road and Bridge Fund	255,567	
Properties taxes receivables – Debt Service Fund	1,342,275	
Storm insurance proceeds	974,274	
Grant drawdown prior to meeting all eligibility requirements		<u>4,530,198</u>
Total	\$ <u>9,073,065</u>	\$ <u>4,530,198</u>

**C. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2004 was as follows:

	<u>Beginning Balance 10/1/2003</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance 9/30/2004</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 5,637,002	\$ 940,368	\$	\$ 6,577,370
Infrastructure in progress	11,087,489	8,658,649		19,746,139
Construction In progress	738,483	2,550,294		3,288,777
Total capital assets, not being depreciated	<u>17,462,974</u>	<u>12,149,311</u>		<u>29,612,285</u>
Capital assets, being depreciated:				
Infrastructure	50,778,354	1,124,025		51,902,378
Buildings	67,860,617	1,760,042		69,620,659
Furniture, fixtures, and equipment	24,980,742	1,079,124	449,906	25,609,960
Total capital assets, depreciated	<u>143,619,713</u>	<u>3,963,190</u>	<u>449,906</u>	<u>147,132,997</u>
Less accumulated depreciation for:				
Infrastructure	(38,680,517)	(586,217)		(39,266,734)
Buildings	(20,715,759)	(1,894,550)		(22,610,309)
Furniture, fixtures, and equipment	(18,297,107)	(1,929,965)	419,548	(19,807,524)
Total accumulated depreciation	<u>(77,693,383)</u>	<u>(4,410,732)</u>	<u>419,548</u>	<u>(81,684,567)</u>
Total capital assets, being depreciated, net	<u>65,926,330</u>	<u>(447,541)</u>	<u>30,358</u>	<u>65,448,430</u>
Governmental activities capital assets, net	<u>\$ 83,389,304</u>	<u>\$ 11,701,770</u>	<u>\$ 30,358</u>	<u>\$ 95,060,716</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

	Beginning Balance <u>10/1/2003</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>9/30/2004</u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 216,295	\$	\$	\$ 216,295
Infrastructure in progress	<u>2,037,251</u>	<u>1,594,370</u>	<u>                    </u>	<u>3,631,621</u>
Total capital assets, not being depreciated	<u>2,253,546</u>	<u>1,594,370</u>	<u>                    </u>	<u>3,847,916</u>
Capital assets, being depreciated:				
Infrastructure	405,135			405,135
Buildings	496,623			496,623
Furniture, fixtures, and equipment	<u>378,885</u>	<u>                    </u>	<u>                    </u>	<u>378,885</u>
Total capital assets, depreciated	<u>1,280,643</u>			<u>1,280,643</u>
Less accumulated depreciation for:				
Infrastructure	(20,256)	(10,493)		(30,749)
Buildings	(66,737)	(12,415)		(79,152)
Furniture, fixtures, and equipment	<u>(323,503)</u>	<u>(29,926)</u>	<u>                    </u>	<u>(353,429)</u>
Total accumulated depreciation	<u>(410,496)</u>	<u>(52,834)</u>	<u>                    </u>	<u>(463,330)</u>
Total capital assets, being depreciated, net	<u>870,147</u>	<u>(52,834)</u>	<u>                    </u>	<u>817,312</u>
Business-type activities capital assets, net	<u>\$ 3,123,693</u>	<u>\$ 1,541,535</u>	<u>\$</u>	<u>\$ 4,665,228</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

**Governmental activities:**

General Government	\$ 933,571
Public Safety	295,920
Justice System	515,894
Health and Human Service	266,659
Infrastructure and Environmental Services	1,611,586
Correction and Rehabilitation	379,601
Community and Economic Development	396,449
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>11,052</u>
Total depreciation expense - governmental activities	<u>\$ 4,410,732</u>
<b>Business-type activities:</b>	<u>52,834</u>
Total depreciation expense - Business-type activities	<u>\$ 52,834</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Bank overdraft	6,893	
Accounts payable	5,781,076	215,749
Accrued wages	1,876,646	17,835
Other liabilities	660,839	10,921
Restitution payable	72,225	
Retainage payable	608,098	80,157
Customer deposits	<u>342</u>	<u>38,202</u>
Total Accounts Payable and Accrued Liabilities	\$ <u>9,006,121</u>	\$ <u>362,864</u>

**E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2004 were:

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
<b>Primary Government</b>		
General Fund	\$ 2,885,970	\$ 134,349
Major Governmental Funds		6,333,037
Nonmajor Governmental Funds	<u>14,627,406</u>	<u>9,963,212</u>
Subtotal	17,513,376	16,430,598
Internal Service Fund	8,148	208,678
Enterprise Fund	<u>1,359,335</u>	<u>2,241,583</u>
<b>Total</b>	\$ <u>18,880,859</u>	\$ <u>18,880,859</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2004, transfers were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Purpose</u>
Governmental Activities:			
General Fund	1,479,395	55,200	Reimbursement from R&B Fund, Courthouse Security, Capital Fund, Internal Fund, & Fund Record Mangt. Payroll
Special Revenue Funds			
Webb Hotel Motel Occupancy Tax		115,000	Fund Debt Service Payments
Records Management & Preservation	55,200		Fund payroll from G/F
Webb County Road & Bridge		349,923	Fund G/F Vehicle Maintenance Dept., JP Pct. 4 new slots, and Equip. Purchase
District Attorney Federal Forfeiture		11,010	Fund Grant Operations
Webb County Courthouse Security		160,000	Funded G/F Security Dept.
DEA - Laredo Financial Task Force	11,010		Fund Grant Operations
CJAD Community Corrections	134,094		Fund Grant Operations
CJAD Day Reporting Center	4,958		Fund Grant Operations
CJAD Basic Supervision		159,185	Fund Grant Operations
CJAD Treatment Incarceration Program	20,133		Fund Grant Operations
Capital Projects Funds			
911 Addressing Program		3	Fund Debt Services Payments
Library Fund		211,997	Reimburse G/F Capital Improvements
Construction in Progress, Series 2001	206,342		Jail Renovation
Capital Projects Interest Income, Series 2001		206,342	Fund Jail Renovation
Management Records Storage Warehouse, Series 2002	102,235		Fund Records Storage Warehouse
Justice of Peace South Laredo, Series 2002	105,509		JP Bldg. Construction Cost
Park Development, Series 2002		105,509	Pct. 1 coverage of New JP Bldg.
Capital Outlay, Series 2002		27,831	Fund Records Storage Warehouse
Capital Projects Interest Income, Series 2002		74,404	Fund Records Storage Warehouse
Road and Bridge Improvements, Series 2003	32,525		Equipment Purchase from R&B Fund
Debt Service Fund	115,003		Debt Service Payments
Total Governmental Transfers	2,266,404	1,476,404	
Proprietary Funds:			
Internal Service Fund			
Workers' Compensation Reserve		790,000	Transfer to General Fund
Sub-total	2,266,404	2,266,404	
Fiduciary Trust Funds			
Permanent School Fund		292,695	Pay School Districts From Interest Income and Royalties
Available School Fund	292,695		Pay School Districts Based On Daily Per Student Attendance
Total Fiduciary Transfers	292,695	292,695	
Total	\$ 2,559,099	\$ 2,559,099	

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**F. LEASES**

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund and the TJPC – Juvenile Justice Alternative Education Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

Asset:	Governmental Activities
Buildings	\$ 82,905
Equipment	2,982,966
Less: Accumulated Depreciation	(1,410,798)
Total	<u>\$ 1,655,073</u>

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2004, were as follows:

<u>Year Ending September 30</u>	Governmental Activities
2005	\$ 557,034
2006	290,296
2007	57,792
2008	57,792
2009	57,792
2010 - 2013	<u>187,815</u>
Total minimum lease payments	1,208,522
Less: amount representing interest	(161,918)
Present value of minimum lease payments	<u>\$ 1,046,604</u>

**G. LONG-TERM DEBT**

The following is a summary of long-term debt activity for the year ended September 30, 2004. The Certificates of Obligations, Limited Tax Refunding and Combination Tax, Revenue Certificate of Obligations, General Obligation Refunding, Limited Tax Refunding bonds, TWDB EDAP Loan (Series 2004A), and LoanSTAR Loan pertain to governmental funds. The governmental debt is retired from Debt Service Fund revenues; primarily ad valorem taxes. The TWDB Water and Sewer DFUNDII Loan, a portion of the Certificates of Obligations series 1999 and 2000, and TWDB EDAP Loan (Series 2004) are retired by the Webb County Water Utility self-supporting fees.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Long-term liabilities activity for the fiscal year ended September 30, 2004, was as follow:

	Original	Beginning			Ending	Amount
	Amount	Balance	Additions	Reductions	Balance	Due Within
						One Year
<b>Governmental Activities:</b>						
<b>Certificates of Obligations &amp; Bonds</b>						
Certificates of Obligation, Series 1994	8,700,000	305,000		305,000		
Certificates of Obligations, Series 1996	7,500,000	255,000		75,000	180,000	85,000
General Obligations Refunding Bonds, Series 1998	8,020,000	7,680,000		70,000	7,610,000	70,000
Certificates of Obligations, Series 1999	13,664,700	12,035,216		493,966	11,541,250	526,281
Certificates of Obligations, Series 2000	5,995,000	5,687,494		88,447	5,599,047	115,365
Certificates of Obligations, Series 2001	7,000,000	6,780,000		90,000	6,690,000	115,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	10,910,000		400,000	10,510,000	415,000
Certificates of Obligations, Series 2002	4,300,000	3,915,000		145,000	3,770,000	150,000
Limited Tax Refunding Bonds, Series 2002	6,275,000	6,275,000		705,000	5,570,000	1,005,000
Limited Tax Refunding Bonds, Series 2003	6,335,000	6,280,000			6,280,000	270,000
Certificates Of Obligation, Series 2003			10,000,000	380,000	9,620,000	
	79,089,700	60,122,710	10,000,000	2,752,413	67,370,297	2,751,646
Bond premiums		80,304	104,654	39,504	145,454	
Bond discounts		(48,632)	(39,396)	(6,236)	(81,792)	
Less deferred amount on refundings		(315,852)		(44,047)	(271,805)	
<b>Total Certificates of Obligations &amp; Bonds</b>	79,089,700	59,838,530	10,065,258	2,741,634	67,162,154	2,751,646
<b>Loans</b>						
LoanSTAR Revolving Loan Program	1,124,039	843,520		133,054	710,466	138,512
TWDB EDAP Loan, Series 2004A			588,000		588,000	10,000
<b>Total Loans</b>	1,124,039	843,520	588,000	133,054	1,298,466	148,512
<b>Lease Purchases</b>						
Lease Purchases	2,690,551	1,724,553		680,403	1,044,150	465,865
<b>Total Lease Purchases</b>	2,690,551	1,724,553		680,403	1,044,150	465,865
<b>Governmental activities long-term</b>						
<b>Liabilities</b>	82,904,290	62,406,603	10,653,258	3,555,091	69,504,770	3,366,023
<b>Business-type Activities:</b>						
Certificates of Obligations, Series 1999	1,135,300	999,785		41,035	958,750	43,719
Certificates of Obligations, Series 2000	1,800,000	1,707,506		26,553	1,680,953	34,635
<b>Total Certificates of Obligations</b>	2,935,300	2,707,291		67,588	2,639,703	78,354
<b>Loans</b>						
TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,950,000		20,000	1,930,000	30,000
TWDB EDAP Loan, Series 2004			1,102,000		1,102,000	
<b>Total Loans</b>	1,958,000	1,950,000	1,102,000	20,000	3,032,000	30,000
<b>Business-type Activity Long-term Liabilities</b>	4,893,300	4,657,291	1,102,000	87,588	5,671,703	108,354

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2004

#### Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan issues, which are outstanding at September 30, 2004.

	Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
<b>PRIMARY GOVERNMENT:</b>					
<b>Governmental Activities</b>					
Certificates of Obligations, Series 1996	courthouse restoration; land acquisition at 1100 Washington; remodeling of building at 1100 Washington; air conditioning equipment for the jail; juvenile detention facility; regional sewer plant land acquisition and professional services; gas depot and vehicle wash racks at road and bridge department; 911 program engineering services; IBM AS-400 upgrade for county networking; costs incurred in connection with issuance of the bonds	7,500,000	180,000	7.30%	98,468
General Obligation Refunding Bonds, Series 1998	refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000	7,610,000	3.50%-4.45%	2,034,278
Certificates of Obligations, Series 1999	a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	11,541,138	5.00%-6.00%	1,138,663
Certificates of Obligations, Series 2000	completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects	5,995,000	5,598,924	4.55%-6.00%	862,421
Certificates of Obligations, Series 2001	acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects	7,000,000	6,690,000	4.55%-5.73%	860,331
Limited Tax Improvement Bonds, Series 2002	design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project	11,300,000	10,510,000	3.00%-4.80%	850,900

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Certificates of Obligations, Series 2002 design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof	4,300,000	3,770,000	3.00%-5.03%	305,919
Limited Tax Refunding Bonds, Series 2002 refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.	6,275,000	5,570,000	5.00%	1,260,750
Limited Tax Refunding Bonds, Series 2003 refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.	6,335,000	6,280,000	2.50%-3.00%	948,600
LoanStar Loan Revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.	1,197,256	710,466	4.04%	165,134
Certificates Of Obligations, Series 2003 for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County departments; Casa Blanca Lake rehabilitation; development of recreational facilities through interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shiloh Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposes in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects	10,000,000	9,620,000	2.50%-5.00%	1,158,956
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	588,000	3.33%-5.93%	55,696
<b>Total Governmental Activities</b>	<b>82,174,956</b>	<b>68,668,528</b>		
<b>Business-Type Activities</b>				
Certificates of Obligations, Series 1999 completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	958,862	5.00%-6.00%	94,591
Certificates of Obligations, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	1,681,076	4.55%-6.00%	258,917
TWDB DFUND II Loan financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,930,000	5.59%	207,915
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	1,102,000	2.75%-5.60%	104,408
<b>Total Business-Type Activities</b>	<b>5,995,300</b>	<b>5,671,938</b>		

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**Governmental Activities:**

Fiscal Year	Certificates of Obligations & Bonds			TWDB EDAP Loan			LoanSTAR		
	Total for all Series			Series 2004A			Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	2,751,646	3,055,223	5,806,869	10,000	30,855	40,855	138,512	26,622	165,134
2006	3,127,800	2,918,475	6,046,275	10,000	30,507	40,507	144,193	20,941	165,134
2007	3,325,108	2,770,041	6,095,149	15,000	30,031	45,031	150,107	15,027	165,134
2008	3,655,107	2,610,280	6,265,387	15,000	29,419	44,419	156,264	8,870	165,134
2009	4,017,798	2,434,614	6,452,412	15,000	28,770	43,770	121,389	2,460	123,849
2010	3,909,688	2,261,615	6,171,303	25,000	27,859	52,859			
2011	4,210,848	2,090,590	6,301,438	25,000	26,682	51,682			
2012	4,274,002	1,909,877	6,183,879	30,000	25,353	55,353			
2013	4,478,999	1,720,681	6,199,680	30,000	23,874	53,874			
2014	4,732,466	1,517,047	6,249,513	30,000	22,365	52,365			
2015	5,046,314	1,296,153	6,342,467	35,000	20,696	55,696			
2016	3,440,541	1,099,201	4,539,742	35,000	18,857	53,857			
2017	3,610,161	930,840	4,541,001	35,000	16,974	51,974			
2018	3,787,478	750,101	4,537,579	35,000	15,056	50,056			
2019	3,979,026	556,898	4,535,924	40,000	12,962	52,962			
2020	3,393,315	370,562	3,763,877	40,000	10,690	50,690			
2021	2,485,000	221,690	2,706,690	40,000	8,388	48,388			
2022	2,015,000	108,844	2,123,844	41,000	6,037	47,037			
2023	1,130,000	28,956	1,158,956	41,000	3,637	44,637			
2024				41,000	1,216	42,216			
Total Debt	66,240,297	28,622,732	94,863,029	588,000	390,230	978,230	710,465	73,920	784,385

Fiscal Year	Contract Payable (Lease Obligation)		
	Principal	Interest	Total
2005	461,905	90,953	552,857
2006	270,336	19,961	290,296
2007	43,495	14,297	57,792
2008	45,683	12,109	57,792
2009	47,982	9,810	57,792
2010	50,396	7,396	57,792
2011	52,932	4,861	57,792
2012	55,595	2,197	57,792
2013	14,320	118	14,438
Total Debt	1,042,645	161,702	1,204,346

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB EDAP Loan Series 2004			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	78,354	141,545	219,899	10,000	53,713	63,713	30,000	106,093	136,093
2006	92,200	136,869	229,069	25,000	53,181	78,181	40,000	104,410	144,410
2007	109,894	131,356	241,250	25,000	52,356	77,356	50,000	102,203	152,203
2008	124,894	124,987	249,881	50,000	50,988	100,988	70,000	99,198	169,198
2009	142,204	117,777	259,981	50,000	49,038	99,038	90,000	95,113	185,113
2010	215,312	108,482	323,794	55,000	46,843	101,843	100,000	90,170	190,170
2011	224,153	97,221	321,374	55,000	44,450	99,450	110,000	84,603	194,603
2012	105,998	88,660	194,658	55,000	41,989	96,989	120,000	78,390	198,390
2013	131,002	82,459	213,461	60,000	39,343	99,343	130,000	71,545	201,545
2014	142,535	75,241	217,776	60,000	36,508	96,508	140,000	64,085	204,085
2015	163,688	67,056	230,744	65,000	33,459	98,459	150,000	56,000	206,000
2016	194,459	57,350	251,809	65,000	30,193	95,193	160,000	47,280	207,280
2017	209,839	46,340	256,179	75,000	26,585	101,585	170,000	37,915	207,915
2018	222,523	34,209	256,732	80,000	22,535	102,535	180,000	27,895	207,895
2019	230,969	21,130	252,099	85,000	18,161	103,161	190,000	17,210	207,210
2020	251,678	7,236	258,914	91,000	13,408	104,408	200,000	5,850	205,850
2021				96,000	8,264	104,264			
2022				100,000	2,800	102,800			
Total Debt	3,741,702	1,961,729	5,703,431	1,102,000	623,811	1,725,811	1,930,000	1,087,960	3,017,960

**Governmental Activities:**

Fiscal Year	Certificates of Obligations, Series 1996			General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	85,000	10,038	95,038	70,000	326,755	396,755	526,281	612,382	1,138,663
2006	95,000	3,468	98,468	75,000	323,728	398,728	553,980	579,974	1,133,954
2007				175,000	318,478	493,478	586,296	545,766	1,132,062
2008				185,000	310,918	495,918	613,995	509,757	1,123,752
2009				190,000	303,043	493,043	641,694	472,488	1,114,182
2010				905,000	280,048	1,185,048	674,009	436,788	1,110,797
2011				945,000	241,198	1,186,198	710,941	401,809	1,112,750
2012				985,000	200,421	1,185,421	747,873	364,422	1,112,295
2013				1,025,000	157,453	1,182,453	784,805	324,759	1,109,564
2014				1,065,000	111,985	1,176,985	826,354	282,663	1,109,017
2015				1,990,000	44,278	2,034,278	872,519	237,849	1,110,368
2016							923,300	190,260	1,113,560
2017							969,465	139,859	1,109,324
2018							1,024,863	86,255	1,111,118
2019							1,084,875	29,292	1,114,167
2020									
2021									
2022									
Total	180,000	13,506	193,506	7,610,000	2,618,305	10,228,305	11,541,250	5,214,323	16,755,573

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Fiscal Year	Certificates of Obligations, Series 2000			Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	115,365	302,022	417,387	115,000	322,690	437,690	415,000	435,450	850,450
2006	153,820	295,417	449,237	130,000	314,115	444,115	425,000	421,788	846,788
2007	203,812	286,515	490,327	135,000	304,840	439,840	440,000	406,650	846,650
2008	246,112	275,267	521,379	160,000	294,515	454,515	460,000	390,900	850,900
2009	296,104	261,563	557,667	180,000	282,615	462,615	475,000	374,538	849,538
2010	530,679	240,480	771,159	215,000	272,015	487,015	490,000	357,405	847,405
2011	549,907	212,650	762,557	230,000	263,058	493,058	510,000	339,023	849,023
2012	146,129	194,480	340,609	615,000	245,331	860,331	530,000	319,390	849,390
2013	219,194	184,799	403,993	570,000	219,865	789,865	550,000	298,320	848,320
2014	246,112	172,407	418,519	575,000	194,674	769,674	575,000	275,461	850,461
2015	303,795	157,545	461,340	440,000	171,870	611,870	600,000	250,851	850,851
2016	392,241	138,382	530,623	495,000	150,351	645,351	625,000	224,429	849,429
2017	430,696	115,653	546,349	510,000	126,730	636,730	650,000	196,133	846,133
2018	457,615	90,081	547,696	535,000	101,644	636,644	685,000	165,753	850,753
2019	469,151	62,278	531,429	580,000	74,460	654,460	715,000	133,374	848,374
2020	838,315	24,102	862,417	595,000	45,375	640,375	750,000	98,750	848,750
2021				610,000	15,250	625,250	785,000	61,125	846,125
2022							830,000	20,750	850,750

Total	5,599,047	3,013,641	8,612,688	6,690,000	3,399,398	10,089,398	10,510,000	4,770,090	15,280,090
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Fiscal Year	Certificates of Obligations, Series 2002			Limited Tax Refunding Bonds, Series 2002			Limited Tax Refunding Bonds, Series 2003		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	150,000	155,688	305,688	1,005,000	253,375	1,258,375	270,000	212,038	482,038
2006	155,000	150,725	305,725	1,055,000	201,875	1,256,875	425,000	203,350	628,350
2007	160,000	145,213	305,213	1,110,000	147,750	1,257,750	425,000	192,725	617,725
2008	165,000	139,525	304,525	1,170,000	90,750	1,260,750	435,000	180,888	615,888
2009	170,000	133,663	303,663	1,230,000	30,750	1,260,750	450,000	167,613	617,613
2010	175,000	127,538	302,538				790,000	147,531	937,531
2011	185,000	120,919	305,919				820,000	119,338	939,338
2012	190,000	113,840	303,840				850,000	88,538	938,538
2013	195,000	106,330	301,330				885,000	54,900	939,900
2014	205,000	98,202	303,202				930,000	18,600	948,600
2015	215,000	89,405	304,405						
2016	225,000	79,914	304,914						
2017	235,000	69,705	304,705						
2018	245,000	58,783	303,783						
2019	255,000	47,219	302,219						
2020	270,000	34,810	304,810						
2021	280,000	21,540	301,540						
2022	295,000	7,375	302,375						

Total	3,770,000	1,700,394	5,470,394	5,570,000	724,500	6,294,500	6,280,000	1,385,521	7,665,521
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**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Fiscal Year	Certificates of Obligations, Series 2003			TWDB EDAP Loan Series 2004A			LoanSTAR Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005		424,785	424,785	10,000	30,855	40,855	138,512	26,622	165,134
2006	60,000	424,035	484,035	10,000	30,507	40,507	144,193	20,941	165,134
2007	90,000	422,104	512,104	15,000	30,031	45,031	150,107	15,027	165,134
2008	220,000	417,760	637,760	15,000	29,419	44,419	156,264	8,870	165,134
2009	385,000	408,341	793,341	15,000	28,770	43,770	121,389	2,460	123,849
2010	130,000	399,810	529,810	25,000	27,859	52,859			
2011	260,000	392,595	652,595	25,000	26,682	51,682			
2012	210,000	383,455	593,455	30,000	25,353	55,353			
2013	250,000	374,255	624,255	30,000	23,874	53,874			
2014	310,000	363,055	673,055	30,000	22,365	52,365			
2015	625,000	344,355	969,355	35,000	20,696	55,696			
2016	780,000	315,865	1,095,865	35,000	18,857	53,857			
2017	815,000	282,760	1,097,760	35,000	16,974	51,974			
2018	840,000	247,585	1,087,585	35,000	15,056	50,056			
2019	875,000	210,275	1,085,275	40,000	12,962	52,962			
2020	940,000	167,525	1,107,525	40,000	10,690	50,690			
2021	810,000	123,775	933,775	40,000	8,388	48,388			
2022	890,000	80,719	970,719	41,000	6,037	47,037			
2023	1,130,000	28,956	1,158,956	41,000	3,637	44,637			
2024				41,000	1,216	42,216			
Total	9,620,000	5,812,010	15,432,010	588,000	390,230	978,230	710,465	73,920	784,385

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB EDAP Loan Series 2004		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2005	43,719	50,872	94,591	34,635	90,673	125,308	10,000	53,713	63,713
2006	46,020	48,179	94,199	46,180	88,690	134,870	25,000	53,181	78,181
2007	48,705	45,338	94,043	61,189	86,018	147,207	25,000	52,356	77,356
2008	51,006	42,346	93,352	73,888	82,641	156,529	50,000	50,988	100,988
2009	53,307	39,250	92,557	88,897	78,527	167,424	50,000	49,038	99,038
2010	55,991	36,285	92,276	159,321	72,197	231,518	55,000	46,843	101,843
2011	59,059	33,379	92,438	165,094	63,842	228,936	55,000	44,450	99,450
2012	62,127	30,273	92,400	43,871	58,387	102,258	55,000	41,989	96,989
2013	65,195	26,978	92,173	65,807	55,481	121,288	60,000	39,343	99,343
2014	68,647	23,481	92,128	73,888	51,760	125,648	60,000	36,508	96,508
2015	72,482	19,758	92,240	91,206	47,298	138,504	65,000	33,459	98,459
2016	76,700	15,805	92,505	117,759	41,545	159,304	65,000	30,193	95,193
2017	80,535	11,618	92,153	129,304	34,722	164,026	75,000	26,585	101,585
2018	85,137	7,165	92,302	137,386	27,044	164,430	80,000	22,535	102,535
2019	90,120	2,433	92,553	140,849	18,697	159,546	85,000	18,161	103,161
2020				251,678	7,236	258,914	91,000	13,408	104,408
2021							96,000	8,264	104,264
2022							100,000	2,800	102,800
Total	958,750	433,160	1,391,910	1,680,952	904,758	2,585,710	1,102,000	623,811	1,725,811

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Fiscal Year	TWDB DFUNDII Loan		
	Principal	Interest	Total
2005	30,000	106,093	136,093
2006	40,000	104,410	144,410
2007	50,000	102,203	152,203
2008	70,000	99,198	169,198
2009	90,000	95,113	185,113
2010	100,000	90,170	190,170
2011	110,000	84,603	194,603
2012	120,000	78,390	198,390
2013	130,000	71,545	201,545
2014	140,000	64,085	204,085
2015	150,000	56,000	206,000
2016	160,000	47,280	207,280
2017	170,000	37,915	207,915
2018	180,000	27,895	207,895
2019	190,000	17,210	207,210
2020	200,000	5,850	205,850
Total	1,930,000	1,087,960	3,017,960

#### **H. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT**

During 1998, the County defeased \$ 7,030,000 of its Certificates of Obligation, Series 1996 by issuing \$ 8,020,000 General Obligation Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2004, the amount of Certificates of Obligation Series 1996 that are outstanding but considered defeased is \$ 7,030,000.

#### **I. CONDUIT DEBT**

##### **Certificates of Participation, Series 1997**

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The Lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

The sale of July 15, 1997 \$1,530,000 Certificates of Participation, Series 1997 (the "1997 Certificates") evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consist of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities, dining facilities, kitchen, educational classrooms, administrative space, parking areas and recreational areas.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

The outstanding balance of the 1997 Certificates is \$ 1,385,000 as of September 30, 2004.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in the 2004-2005 annual's budget to provide for the rent payments for that fiscal year.

**Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)**

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

The sale of the October 1, 1997 \$ 22,470,000 Certificates of Participation Series 1997A (the "1997A Certificates"), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is \$ 20,150,000 as of September 30, 2004.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation \$ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

**IV. OTHER INFORMATION**

**A. PROPERTY TAXES**

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2003 was \$ 7,630,038,770 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2003, and designation of tax rates are as follows for fiscal 2004:

	<u>Taxable Value</u>	<u>Tax Rate Per \$100 of Taxable Value</u>
General Fund:	\$ 7,630,038,770	0.367934
Special Revenue Fund: Road and Bridge Maintenance	\$ 7,627,159,021	0.001174
Debt Service Fund:	\$ 7,630,038,770	0.088815
<b>Total Tax Rate</b>		<b>0.457923</b>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional \$.15 per \$100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of \$.353989 and \$.138088 respectively, per \$100 valuation and could levy approximately \$ 25,879,895 and \$ 11,253,341 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

**B. DEBT LIMIT**

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2004, the statutory limit of the County was approximately \$ 1,985,977,206 providing a legal debt margin of \$ 1,917,755,478.

**C. COMPENSATED ABSENCES**

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures in the respective governmental funds. Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for the employees to accumulate sick leave. Upon

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

separation or termination, unused sick leave is not paid. Employees with more than one year of service accrue from twelve to twenty-one days' vacation per year, depending on years of service.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours. Hours in excess of the 240-hour maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

	Balance Outstanding October 1, 2003	Earned	Taken/ Paid	Balance Outstanding September 30, 2004	Amount Due Within One Year
Governmental Activities	1,942,178	1,612,304	1,471,975	2,082,507	1,089,439
Business-type Activities	37,565	18,627	14,161	42,031	13,147
Total Primary Government	<u>1,979,743</u>	<u>1,630,931</u>	<u>1,486,136</u>	<u>2,124,538</u>	<u>1,102,586</u>

## **D. RETIREMENT PLAN**

### **1. PLAN DESCRIPTION**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 553 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

## **2. FUNDING POLICY**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 7.42% for the months of the accounting year in 2003, and 7.49% for the months of the accounting year in 2004.

The contribution rate payable by the employee members for calendar year 2004 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

## **3. ANNUAL PENSION COST**

For the 2004 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 3,002,132.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2001 and December 31, 2002, the basis for determining the contribution rates for calendar years 2002 and 2003. The December 31, 2003 actuarial valuation is the most recent valuation.

## **4. TRANSITION DISCLOSURE**

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**E. DEFERRED COMPENSATION**

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

**F. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year. The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2004 the claims liability of \$ 509,630 and \$ 72,060 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1995 through 2004 fiscal years were:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

Webb County Employees' Health Benefits Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1995	170,943	2,223,483	(1,825,237)	569,189
1996	569,189	1,652,880	(1,912,643)	309,426
1997	309,426	3,612,896	(3,575,115)	347,207
1998	347,207	3,693,971	(3,643,327)	397,851
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630

Webb County Workers' Compensation Reserve Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1995	101,058	288,955	(307,402)	82,611
1996	82,611	721,747	(291,099)	513,259
1997	513,259	488,936	(488,936)	418,496
1998	418,496	208,678	(138,360)	488,814
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,023
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

The Long-term risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County Employees Health Benefits Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	- 0 -	510,540	- 0 -	510,540
1998	510,540	82,870	- 0 -	593,410
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692

Webb County Workers Compensation Reserve Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	- 0 -	183,176	- 0 -	183,176
1998	183,176	(25,677)	- 0 -	157,499
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 867,281. This amount includes \$ -0- in administration fees and \$ 867,281 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees Health Benefits Internal Service Fund.

**G. COMMITMENTS AND CONTINGENCIES**

The County has several purchase commitments outstanding at September 30, 2004. These commitments are as follows:

General Fund	\$	224,852
Special Revenue Funds		325,098
Capital Projects Funds		<u>633,565</u>
Total	\$	1,183,515

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

There is not estimated arbitrage rebate liability required for the County as of September 30, 2004.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

**H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE**

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
Texas Natural Resource Conservation Commission Passed Through South Texas Development Council Regional Solid Waste Management Implementation Program	02-19-G03	25,207
Texas Department of Family and Protective Services Title IV-E County Legal Services To Foster Care Children	2003113071	65,000
Texas Department of Family and Protective Services Title IV Child Welfare Services Contract	2003113070	10,000

**Texas Natural Resource Conservation Commission**

The purpose of this grant is to enable South Texas Development Council (STDC) to carry out or conduct various municipal solid waste management related services and to support activities within STDC regional jurisdiction. The grant revenue earned through the fiscal year was \$ 25,207.

**Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children**

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 69,483.

**Title IV Child Welfare Service Contract**

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$10,770.

**I. OTHER POST RETIREMENT HEALTH CARE BENEFITS**

In addition to pension benefits described in Note K, the County, as required by the Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), provides the option of post-employment health care coverage to all retired and terminated employees less than sixty-five years old with 100% of the premium paid by the employee.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2004**

There is no liability to the County associated with post-employment benefits provided unless the County fails to notify the eligible employee of said benefit by mail. Retired and/or terminated employees more than sixty-five years old are eligible for Medicare and do not qualify for benefits under C.O.B.R.A. The premiums collected and paid from ex-employees are accounted for through the Employees Health Benefit Fund.

The County established in January 2003 an Employees Retirees Insurance Fund for health insurance and funded the first year from an internal fund transfer. Employees who meet one of the following are eligible to participate in the retirement health insurance program:

1. Must not have already retired from the County nor have already been enrolled or received benefits under this plan.
2. Must have four years of continuous employment with the County prior to retirement; and
3. Must be covered as an active employee under the County health insurance plan at the time of retirement; and
4. The employee must meet one of the following additional criteria:
  - a. Age 59 plus 8 years of County employment, or
  - b. Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the County,
  - c. Twenty years of employment with The County.

Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per-month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$ 100 county contribution and 100% cost of coverage. As of September 30, 2003 there are 8 in the group and 5 in the silver choice plan.

**Webb County, Texas**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For Year Ended September 30, 2004**

	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property Taxes	\$ 28,537,435	28,537,435	28,718,383	180,948
Sales and Miscellaneous Taxes	9,570,000	9,570,000	9,971,532	401,532
Fines and Forfeits	330,020	330,020	350,320	20,300
Intergovernmental	5,496,942	5,496,942	4,333,232	(1,163,710)
Charges for Services	3,123,719	3,123,719	3,017,906	(105,813)
Investments Earnings	235,500	235,500	254,076	18,576
Miscellaneous	480,942	480,942	460,499	(20,443)
Total Revenues	\$ 47,774,558	47,774,558	47,105,947	(668,611)
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 12,632,454	12,546,551	12,329,382	217,169
Public Safety	7,091,131	6,801,901	6,700,538	101,363
Justice System	15,193,914	15,464,805	15,142,695	322,110
Health And Human Services	3,748,351	3,747,390	2,758,997	988,393
Infrastructure And Environmental Services	145,605	145,605	141,120	4,485
Corrections and Rehabilitation	9,241,783	9,515,013	9,462,550	52,463
Community and Economic Development	919,768	781,290	766,826	14,464
Capital Outlay	50,000	48,362	48,034	328
Total Expenditures	\$ 49,023,006	49,050,917	47,350,142	1,700,775
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(1,248,448)	(1,276,359)	(244,195)	1,032,164
Other Financing Sources (Uses):				
Operating Transfers In	\$ 1,451,484	1,479,395	1,479,395	
Operating Transfers Out		(55,200)	(55,200)	
Total Other Financing Sources (Uses)	\$ 1,451,484	1,424,195	1,424,195	
Special Item:				
Proceeds from Sale of Capital Assets	5,000	5,000	77,516	72,516
Net change in fund balances	\$ 208,036	152,836	1,257,516	1,104,680
Fund Balances - Beginning, Restated			7,546,558	
Fund Balances - Ending			\$ 8,804,074	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Budgetary Comparison Schedule**  
**Head Start Program**  
**For Year Ended September 30, 2004**

Grant # 06CH0929/38

Grant Period 9/01/03 - 8/31/04

		Budgeted Amounts		Cumulative	Actual Amounts, Budgetary		Variance with Final Budget Positive
		Original	Final	Thru 9/30/03	Basis	Total	(Negative)
<b>REVENUES</b>							
Intergovernmental	\$	7,619,881	7,848,881	690,248	7,055,997	7,746,245	(102,636)
Miscellaneous:							
Other Revenue							
In-Kind		1,904,970	2,082,394	174,152	1,908,242	2,082,394	
Total Revenues	\$	9,524,851	9,931,275	864,400	8,964,239	9,828,639	(102,636)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Personnel	\$	4,698,125	4,426,848	425,656	3,985,653	4,411,309	15,539
Fringe Benefits		1,798,837	1,740,528	129,016	1,598,556	1,727,572	12,956
Travel		40,000	23,164	95	22,336	22,431	733
Supplies		208,659	346,731	14,769	318,065	332,834	13,897
Contractual		269,479	356,551	44,265	311,437	355,702	849
Other		604,781	933,804	76,447	819,950	896,397	37,407
In-Kind Services		1,904,970	2,082,394	174,152	1,908,242	2,082,394	
Capital Outlay			21,255				21,255
Total Expenditures	\$	9,524,851	9,931,275	864,400	8,964,239	9,828,639	102,636
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending	\$						

The accompanying notes are an integral part of these financial statements.

nt Period 9/01/04 - 8/31/05

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**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2004**

**Required Supplemental Information - Pension Schedules**  
**SCHEDULE OF FUNDING PROGRESS**

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (1)	((b-a)/c) UAAL as a Percentage of Covered Payroll
1995	25,121,661	26,552,751	1,431,090	94.61%	17,267,309	8.29%
1996	27,966,045	29,918,538	1,952,493	93.47%	18,652,953	10.47%
1997 (2)	31,007,225	33,464,090	2,456,865	92.66%	23,000,529	10.68%
1998	34,576,893	37,695,179	3,118,286	91.73%	25,267,205	12.34%
1999	38,980,680	42,449,840	3,469,160	91.83%	27,560,693	12.59%
2000	43,995,130	47,403,979	3,408,849	92.80%	29,705,993	11.48%
2001	48,742,504	53,768,531	5,026,027	90.65%	31,662,450	15.87%
2002	53,575,361	59,754,394	6,179,033	89.66%	35,507,037	17.40%
2003	61,170,816	65,788,256	4,617,441	92.98%	38,726,678	11.92%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

(2) Revised economic and demographic assumptions due to an experience review were first reflected in this valuation.

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
1995	937,548	100%	- 0 -
1996	1,177,795	100%	- 0 -
1997	1,311,881	100%	- 0 -
1998	1,559,893	100%	- 0 -
1999	1,770,801	100%	- 0 -
2000	1,861,316	100%	- 0 -
2001	2,061,148	100%	- 0 -
2002	2,827,957	100%	- 0 -
2003	3,002,132	100%	- 0 -

**Webb County, Texas**  
**Required Supplementary Information**  
**September 30, 2004**

**TREND INFORMATION**

Actuarial Valuation Date	12/31/1995	12/31/1996	12/31/1997	12/31/1998	12/31/1999
Actuarial Cost Method	entry age	entry age	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	23.0	25.0	20.0	20.0	20.0
Asset Valuation Method	amortized cost for bonds: no equities	amortized cost for bonds: no equities	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:					
Investment Return (1)	8.00%	8.00%	8.00%	8.00%	8.00%
Projected Salary Increases (1)	6.2%	6.2%	5.9%	5.9%	5.9%
Inflation	4.5%	4.5%	4.0%	4.0%	4.0%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate					

Actuarial Valuation Date	12/31/2000	12/31/2001	12/31/2002	12/31/2003
Actuarial Cost Method	entry age	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:				
Investment Return (1)	8.00%	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.9%	5.5%	5.5%	5.5%
Inflation	4.0%	3.5%	3.5%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate				

**Webb County, Texas**  
**Notes to Schedule of Revenues, Expenditures, and Changes to Fund Balance**  
**Budget and Actual**  
**September 30, 2004**

**BUDGETARY INFORMATION** - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds major and non-major funds are budgeted by grant period and project-length financial plans are adopted rather than by fiscal year.

The County follows these procedures set by The Texas Local Government Code, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners Court (Court) of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge also estimates the revenues available from all sources and to be derived from taxes to be levied and collected to cover the budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31<sup>st</sup> for public inspection by any taxpayer. The Court, the governmental body of the County, regarding the proposed budgets, holds public hearings. The Court may increase or decrease the budgeted amounts for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various funds, departments and line item accounts. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Order" by department and by fund and an "Operational General Order" are adopted by the Court for approving personnel

positions and immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	12,632,454	12,546,551	(85,903)
Public safety	7,091,131	6,801,901	(289,230)
Justice system	15,193,914	15,464,805	270,891
Health and human services	3,748,351	3,747,390	(961)
Infrastructure and environmental services	145,605	145,605	-
Corrections and rehabilitation	9,241,783	9,515,013	273,230
Community and economic development	919,768	781,290	(138,478)
Capital Outlay	50,000	48,362	(1,638)
Total Expenditures	49,023,006	49,050,917	27,911

The total general fund budget increase by \$ 27,911 was for personnel cost for the Justice of the Peace Precinct 4 with a corresponding revenue increase to transfer in from the Special Revenue - Road & Bridge nonmajor fund.

The following line item transfers were court approved between functions:

Departments under the commissioners court transfer to justice system for autopsies and judicial general for civil court appointed or criminal indigent defense attorneys general government \$ 87,541; community and economic development \$ 138,478; public safety \$ 16,000; health and human services \$ 961.

Public safety \$ 273,230 from the sheriff's department was transfer to sheriff's corrections and rehabilitation department.

Capital Outlay \$ 1,638 was transfer to fund minor tools and apparatus to the general government function.

Special Revenue Head Start Program period ended August 31, 2004 had \$ 406,424 budget amendments for \$ 227,000 one time funds to replace playground surfacing and equipment and other non-consumables, \$ 2,000 for participation in the National Head Start Institute of Fatherhood, \$ 177,424 increase non-federal share in-kind contributions. Revenues increased by \$ 229,000 from grant funds and \$ 177,424 from non-federal share in-kind revenues.

Special Revenue Head Start Program period ended August 31, 2005 had \$ 5,000 budget amendments for \$ 4,000 one time funds for training for the improvement of the grantee's Head Start governance structure and \$ 1,000 to increase non-federal share in-kind contributions. Revenues increased by \$ 4,000 from grant funds and \$ 1,000 from non-federal share in-kind revenues.

TWDB Rio Bravo and El Cenizo Water and Wastewater Contract G11800 had budget amendments for increase the scope of work for additional infrastructure improvement with corresponding revenue increase from grant funds and the County's match.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund requires no budget according to the State's Election Code.

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 49,231,042	49,258,953	49,078,206	49,106,117
Special Revenue Fund				
Head Start Program as of 08/31/2004	9,524,851	9,931,275	9,524,851	9,931,275
Head Start Program as of 08/31/2005	9,675,620	9,680,620	9,675,620	9,680,620
Capital Projects Funds				
TWDB Rio Bravo & El Cenizo				
Water & Wastewater Contract G11800	15,474,000	16,811,082	15,474,000	16,811,082
Capital Projects Interest Income, Series 2003	25,000	25,000		
Juvenile Youth Village Fund	11,300,000	11,300,000	11,300,000	11,300,000
Other Nonmajor Governmental Funds	50,650,921	63,405,869	60,361,201	74,722,145
Total	\$ 145,881,434	160,412,799	155,413,878	171,551,239

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

**GOVERNMENTAL FUNDS**  
**Major Fund**

**WEBB COUNTY FUNDS**

**GENERAL FUND**

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 26,062,435	26,062,435	26,059,823	(2,612)
Ad Valorem - Delinquent	1,700,000	1,700,000	1,821,780	121,780
Penalty And Interest	775,000	775,000	836,780	61,780
Total Property Taxes	28,537,435	28,537,435	28,718,383	180,948
Sales And Miscellaneous Taxes:				
General Sales Tax	9,300,000	9,300,000	9,652,053	352,053
Mixed Drink Tax	220,000	220,000	267,324	47,324
Bingo Tax	50,000	50,000	52,155	2,155
Total Sales and Miscellaneous Taxes	9,570,000	9,570,000	9,971,532	401,532
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	65,000	65,000	77,269	12,269
Justice Of The Peace, Precinct 1, Place 1	37,300	37,300	16,710	(20,591)
Justice Of The Peace, Precinct 1, Place 2	23,700	23,700	24,212	512
Justice Of The Peace, Precinct 2, Place 1	86,100	86,100	53,129	(32,971)
Justice Of The Peace, Precinct 2, Place 2	45,250	45,250	25,089	(20,161)
Justice Of The Peace, Precinct 3	2,200	2,200	5,027	2,827
Justice Of The Peace, Precinct 4	14,970	14,970	61,881	46,911
Bond Forfeitures:				
County Clerk	5,500	5,500	11,219	5,719
District Clerk	50,000	50,000	75,786	25,786
Total Fines And Forfeits	330,020	330,020	350,320	20,300
Intergovernmental Revenues:				
Federal Prisoners-Jail	4,660,487	4,660,487	3,272,969	(1,387,518)
SRO-LISD Program	411,530	411,530	411,529	(1)
State Comptroller Administrative Fee	140,000	140,000	224,199	84,199
Prisoners Revenue-Juveniles	4,500	4,500		(4,500)
Judicial State Fund	110,425	110,425	118,886	8,461
Indigent Health Care Relief			105,945	105,945
Grant Revenue	170,000	170,000	199,704	29,704
Total Intergovernmental	5,496,942	5,496,942	4,333,232	(1,163,710)
Charges for Services:				
Tax Assessor / Collector	885,000	885,000	901,095	16,095
Treasurer	1,000	1,000	1,212	212
County Clerk	522,730	522,730	599,412	76,682
District Clerk	685,174	685,174	682,830	(2,344)
Sheriff	54,000	54,000	49,803	(4,197)

(continued on next page)

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Charges for Services (continued)				
Constable Precinct 1	\$ 6,000	6,000	5,519	(481)
Constable Precinct 3	100	100	240	140
Constable Precinct 4	5,000	5,000	1,784	(3,216)
Juvenile Probation	11,000	11,000	7,516	(3,484)
Basic Supervision	104,000	104,000	104,661	661
Pre Trial Services	173,000	173,000	158,486	(14,514)
Justice Of The Peace, Precinct 1, Place 1	35,650	35,650	31,095	(4,555)
Justice Of The Peace, Precinct 1, Place 2	41,650	41,650	35,655	(5,995)
Justice Of The Peace, Precinct 2, Place 1	115,300	115,300	67,342	(47,958)
Justice Of The Peace, Precinct 2, Place 2	48,480	48,480	41,245	(7,236)
Justice Of The Peace, Precinct 3	36,750	36,750	18,146	(18,604)
Justice Of The Peace, Precinct 4	338,885	338,885	279,254	(59,631)
Public Defender	60,000	60,000	32,613	(27,387)
Total Charges for Services	3,123,719	3,123,719	3,017,906	(105,813)
Investment Earnings	235,500	235,500	254,076	18,576
Total Investment Earnings	235,500	235,500	254,076	18,576
Miscellaneous Revenue:				
Rents	45,000	45,000	32,564	(12,436)
Court Center Fiscal Fee	11,300	11,300	12,065	765
Refunds	25,000	25,000	4,348	(20,652)
Telephone Commissions	204,000	204,000	198,408	(5,592)
Administrative Fee, HHS	155,000	155,000	155,000	
Administrative Fee, Water	25,000	25,000	25,000	
Note Proceeds	10,542	10,542	11,184	642
Other	5,100	5,100	21,931	16,831
Total Miscellaneous Revenue	480,942	480,942	460,499	(20,443)
TOTAL REVENUES	\$ 47,774,558	47,774,558	47,105,947	(668,611)

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
<b>GENERAL GOVERNMENT:</b>					
<b>Commissioners Court</b>					
Wages And Fringe Benefits	\$	106,899	112,751	112,748	3
Postage			315	314	1
Dues And Memberships			23,287	23,287	
Equipment Rental			154	154	
Access Cable Broadcasting			4,445	4,445	
Repairs And Maintenance Equipment			4,800	4,799	1
<b>Total Commissioners Court</b>		<b>106,899</b>	<b>145,752</b>	<b>145,747</b>	<b>5</b>
<b>Commissioner Precinct 1</b>					
Wages And Fringe Benefits		115,137	116,861	116,859	2
Administrative Travel		5,000	4,351	4,350	1
Postage		75			
Dues And Memberships		7,579			
Equipment Rental		150			
Professional Services		500			
Access Cable Broadcasting		1,500			
Materials And Supplies		5,141	3,566	3,246	320
Repairs And Maintenance Vehicles		1,125			
<b>Total Commissioner Precinct 1</b>		<b>136,207</b>	<b>124,778</b>	<b>124,455</b>	<b>323</b>
<b>Commissioner Precinct 2</b>					
Wages And Fringe Benefits		114,090	114,157	113,948	209
Administrative Travel		5,000	5,000	4,712	288
Postage		75			
Dues And Memberships		7,579			
Equipment Rental		150			
Professional Services		500			
Access Cable Broadcasting		1,500			
Materials And Supplies		5,141	4,574	3,130	1,444
Repairs And Maintenance Vehicles		1,125			
<b>Total Commissioner Precinct 2</b>		<b>135,160</b>	<b>123,731</b>	<b>121,790</b>	<b>1,941</b>
<b>Commissioner Precinct 3</b>					
Wages And Fringe Benefits		114,090	113,590	111,939	1,651
Administrative Travel		5,000	5,000	2,452	2,548
Postage		75			
Dues And Memberships		7,579			
Equipment Rental		150			
Professional Services		500			
Access Cable Broadcasting		1,500			
Materials And Supplies		5,141	5,141	2,262	2,879
Repairs And Maintenance Vehicles		1,125			
<b>Total Commissioner Precinct 3</b>		<b>135,160</b>	<b>123,731</b>	<b>116,653</b>	<b>7,078</b>
<b>Commissioner Precinct 4</b>					
Wages And Fringe Benefits		114,090	114,804	114,801	3
Administrative Travel		5,000	3,786	1,675	2,111
Postage		75			
Dues And Memberships		7,579			
Equipment Rental		150			
Professional Services		500			
Access Cable Broadcasting		1,500			
Materials And Supplies		5,141	5,141	3,104	2,037

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual	Variance With
		Budgeted Amounts		Amounts,	Final Budget
		Original	Final	Budgetary	Positive
				Basis	(Negative)
<b>GENERAL GOVERNMENT:</b>					
<b>Commissioner Precinct 4-Continued</b>					
Repairs And Maintenance Vehicles		1,125			
<b>Total Commissioner Precinct 4</b>		135,160	123,731	119,580	4,151
<b>Radio Communications</b>					
Wages And Fringe Benefits		118,377	119,099	119,097	2
Office Supplies		650	650	589	61
Dues And Memberships		200	200	168	32
Fuel And Lubricants		1,200	1,200	709	491
Materials And Supplies		500	500	470	30
Minor Apparatus And Tools			900	880	20
Repairs And Maintenance Vehicles		1,000	800	129	671
<b>Total Radio Communications</b>		123,727	123,727	122,042	1,685
<b>Risk Management And Insurance</b>					
Wages And Fringe Benefits		289,793	260,613	259,645	968
Administrative Travel		8,500	797	796	1
Local Mileage		400	25	24	1
Postage		4,000	3,116	3,116	
Dues And Memberships		550	495	495	
Books And Subscriptions		350	98	98	
Training And Education		2,000	400	400	
Equipment Rental		500	125	125	
Property Casualty Liability		701,824	159,392	159,392	
Storm Damage			339,535	339,535	
Property Reimbursements			78,502	78,501	1
Loss Control Consultant		7,000			
Fuel And Lubricants		1,500			
Materials And Supplies		6,500	4,104	4,103	1
Repairs And Maintenance Equipment		7,220	4,842	4,842	
Safety Education Program		2,000	374	374	
Claims Paid - Property		150,000	178,533	178,532	1
<b>Total Risk Management And Insurance</b>		1,182,137	1,030,951	1,029,978	973
<b>Vehicle Maintenance</b>					
Wages And Fringe Benefits		412,351	396,559	396,556	3
Administrative Travel		1,000			
Uniforms		5,000	1,908	1,908	
Fuel And Lubricants		8,500	54,859	51,910	2,949
Materials And Supplies		4,000	3,653	3,653	
Repairs And Maintenance Equipment		10,030	16,942	16,942	
Repairs And Maintenance Vehicles		3,000	5,662	5,660	2
<b>Total Vehicle Maintenance</b>		443,881	479,583	476,629	2,954
<b>General Operations</b>					
Bank Charges		5,000	618	618	
Telephone		279,000	10,329	10,328	1
Telephone / Maintenance			222,131	222,131	
Cell Phones		24,000	43,411	43,410	1
Appraisal District Cost		490,500	474,367	474,367	
Auditing and Accounting		40,000	34,140	34,140	
Professional Services		225,000	236,425	236,424	1
Lunacy Costs		10,000	37,883	37,883	
Utilities		475,000	863,226	840,859	22,367
IDEO Work Study		10,000	10,000	10,000	
<b>Total General Operations</b>		1,558,500	1,932,530	1,910,160	22,370
					Continued

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

	2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
<b>GENERAL GOVERNMENT:</b>				
<b>Third Party Contracts</b>				
Youth Commission	3,000			
Sacred Heart Children's	15,000	15,000	15,000	
Texas National Guard	3,000	3,000	3,000	
Texas A&M Dance Program	1,500	1,500	1,500	
Ruthe B. Cowl	90,000	90,000	90,000	
S.C.A.N. Matching	5,000	5,000	5,000	
American Red Cross	7,500	7,500	7,500	
Boys's & Girls' Club Ld	25,000	25,000	25,000	
Industrial Development Board	95,000	95,000	95,000	
STDC (Elderly Nutrition Program)	45,000	45,000	45,000	
Crime Stoppers	2,000	2,000	2,000	
Lifeline	5,000			
Laredo Regional Food Bank	10,000	10,000	10,000	
Webb County Soil & Conserv.	4,000	4,000	4,000	
Bethany House	12,500	12,500	12,500	
LCC Spanish Tradition	4,500	4,500	4,500	
Laredo Webb Co. Food Bank	25,000	25,000	25,000	
American G.I. Forum	1,000	4,000	4,000	
Children's International	60,000	60,000	60,000	
Boy Scouts of America	5,000	5,000	5,000	
Litracy Volunteer of America	1,500	1,500	1,500	
Savate Boxing	7,500	7,500	7,500	
Habitat For Humanity	20,000	20,000	20,000	
Border Region MHMR	20,000	20,000	20,000	
BEST	2,500	2,500	2,500	
Marine Corp Conference	10,000	10,000	10,000	
CASA	5,000	5,000	5,000	
Laredo Webb Bar Association	3,000	3,000	3,000	
<b>Total Third Party Contracts</b>	<b>488,500</b>	<b>483,500</b>	<b>483,500</b>	
<b>Grant Matching</b>				
Rural Transportation 980	45,000	34,771	34,771	
Meals On Wheels Fund 952	40,000	79,895	79,895	
Social Services Fund 902	30,000	26,329	26,329	
Elderly Nutrition	85,000	85,000	85,000	
C.S.B.G. Fund 920	136,000	132,456	132,455	1
Initiative Against Violence	27,000	14,015	14,015	
Laredo Auto Theft Task	20,000	24,665	24,664	1
Domestic Violence Couns	56,724	48,709	48,709	
Women's Legal Advocate	26,500	16,543	16,542	1
Narcotics Task Force DEA	17,000	15,358	15,357	1
Women's Advocate Fund 2	17,300	14,065	14,064	1
Laredo Financial TaskForce 29	9,000	2,846	2,846	
CJD TX Narc. Control Fund 2	90,000	43,961	43,961	
TWDB Facility Plan	23,750	8,832	8,832	
Environmental Investment Pr.	10,000			
SHCtr Capacity Building	2,000			
Bruni Community Center	25,000			
Purchase Juvenile Servi	10,177	4,891	4,891	
Juvenile Accountability	43,697	3,117	3,117	
Progressive Sanct TJPC-	165,154	154,164	154,164	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

	2004			
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
New Prog. Sanct. TJPC-O	13,548	13,544	13,543	1
Access And Visitation Grant	5,000			
Local Law Enforcement B	12,500	6,084	6,084	
TX Transp. Step Wave	1,500			
School Resource Officer	5,000	3,047	3,047	
Homeland Security	25,000	23,044	23,044	
Indigent Coordinator	40,000			
Total Grant Matching	981,850	755,336	755,330	6
County Judge's Office				
Wages And Fringe Benefits	553,395	556,395	547,983	8,412
Administrative Travel	20,500	17,500	1,334	16,166
Postage	2,000	2,000	1,225	775
Dues And Memberships	300	300	295	5
Books And Subscriptions	1,250	1,250		1,250
Training And Education	5,000	5,000		5,000
Materials And Supplies	17,864	17,864	10,081	7,783
Repairs And Maintenance Equipment	6,000	6,000	3,406	2,594
Total County Judge's Office	606,309	606,309	564,324	41,985
Management Information Systems				
Wages And Fringe Benefits	589,260	589,260	587,377	1,883
Office Supplies	1,000	1,000	992	8
Postage	100	282	281	1
Dues And Memberships	400	400		400
Books And Subscriptions	25,000	25,000	19,155	5,845
Training And Education	15,000	10,086	4,721	5,365
Fuel And Lubricants	1,000	1,000	481	519
Materials And Supplies	10,000	7,975	7,055	920
Minor Apparatus And Tools	2,000	3,638	3,618	20
Repairs And Maintenance Equipment	270,357	275,747	274,609	1,138
Repairs And Maintenance Vehicles	610	610	89	521
Repairs And Maintenance Software	5,000	6,367	6,367	
Capital Outlay	50,000	48,362	48,034	328
Total Management Information Systems	969,727	969,727	952,779	16,948
Public Information Office				
Wages And Fringe Benefits	50,777			
Total Public Information Office	50,777			
County Treasurer's Office				
Wages And Fringe Benefits	549,316	546,116	544,290	1,826
Administrative Travel	2,360	2,360	2,327	33
Local Mileage	100	100	40	60
Postage	5,460	5,460	5,017	443
Dues And Memberships	350	350	150	200
Books And Subscriptions	150	150		150
Training And Education	3,127	3,127	3,127	
Equipment Rental	2,268	2,268	2,268	
Fuel And Lubricants	500	1	1	
Materials And Supplies	13,687	14,836	14,247	589
Repairs And Maintenance Equipment	3,607	3,607	3,267	340
Repairs And Maintenance Vehicles	900	250	250	
Total County Treasurer's Office	581,825	578,625	574,984	3,641
				Continued

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)	
Budgeted Amounts				
Original	Final			
GENERAL GOVERNMENT:				
County Auditor's Office				
Wages And Fringe Benefits	1,026,081	999,081	985,949	13,132
Administrative Travel	7,000	7,000	5,625	1,375
Local Mileage	500	400		400
Postage	800	800	411	389
Dues And Memberships	2,500	2,500	1,835	665
Books And Subscriptions	1,700	1,800	1,788	12
Training And Education	15,000	15,000	14,726	274
Professional Services	16,175	16,175	13,195	2,980
Materials And Supplies	10,000	10,000	9,708	292
Minor Apparatus And Tools	5,000	5,000	4,905	95
Repairs And Maintenance Equipment	14,000	14,000	13,861	139
Total County Auditor's Office	1,098,756	1,071,756	1,052,003	19,753
Purchasing Agent's Office				
Wages And Fringe Benefits	479,294	479,294	472,291	7,003
Administrative Travel	8,000	8,000	5,628	2,372
Postage	3,500	3,500	2,436	1,064
Advertising	30,000	1,039	1,039	
Advertising Purchasing		1,094	1,094	
Advertising Employment		7,257	7,257	
Advertising Legal Notice		11,806	10,496	1,310
Grant Notices		1,010	1,010	
Non-County Legal Notices		967	967	
Training And Education	3,000	3,000	2,060	940
Central Stores	5,575	12,402	12,402	
Prof. Services /Develop	7,500	6,800	5,032	1,768
Uniforms	1,000	1,000	1,000	
Fuel And Lubricants	2,000	2,000	735	1,265
Materials And Supplies	12,500	13,200	11,571	1,629
Repairs And Maintenance Equipment	8,800	8,800	3,292	5,508
Repairs And Maintenance Vehicles	2,000	2,000	167	1,833
Total Purchasing Agent's Office	563,169	563,169	538,477	24,692
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	1,489,189	1,489,189	1,446,651	42,538
Administrative Travel	6,700	6,700	5,903	797
Local Mileage	100	100		100
Postage	45,000	53,000	52,999	1
Advertising	1,500	1,500	189	1,311
Dues And Memberships	300	300	183	117
Books And Subscriptions	2,000	2,000	1,863	137
Training And Education	6,590	3,090	2,425	665
Equipment Rental	8,056	3,556	3,180	376
Professional Services	9,557	7,131	5,183	1,948
Uniforms	400	400	373	27
Fuel And Lubricants	1,500	1,500	417	1,083
Materials And Supplies	35,000	37,426	37,425	1
Minor Apparatus And Tools	5,500	5,500	2,602	2,898
Repairs And Maintenance Equipment	20,367	20,367	20,136	231
Repairs And Maintenance Vehicles	1,500	1,500	453	1,047
Total Tax Assessor-Collector's Office	1,633,259	1,633,259	1,579,982	53,277
Continued				

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

	2004		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
GENERAL GOVERNMENT:				
Building Maintenance				
Wages And Fringe Benefits	1,180,135	1,127,359	1,127,355	4
Administrative Travel	2,000	1,955	1,955	
Office Supplies	1,200	1,430	1,430	
Training And Education	3,500	3,443	3,443	
Uniforms	9,500	8,522	8,521	1
Fuel And Lubricants	8,800	10,395	10,394	1
Materials And Supplies	2,500	2,863	2,863	
Repairs And Maintenance Building	160,740	180,607	180,607	
Repairs And Maintenance Equipment	45,000	29,800	29,800	
Repairs And Maintenance Vehicles	4,000	5,855	5,855	
Janitorial Supplies	32,700	25,226	25,226	
Landfill Fees	1,000	110	110	
Total Building Maintenance	1,451,075	1,397,565	1,397,559	6
Election Administration				
Wages And Fringe Benefits	146,375	173,152	170,673	2,479
Administrative Travel	900	900		900
Postage	26,500	26,500	21,841	4,659
Dues And Memberships	200	200		200
Books And Subscriptions	370	370	117	253
Fuel And Lubricants	2,000	2,000	374	1,626
Materials And Supplies	4,000	4,000	1,329	2,671
Repairs And Maintenance Equipment	5,050	5,050	4,169	881
Repairs And Maintenance Vehicles	1,250	1,250	167	1,083
Election Expense	113,731	113,731	112,774	957
Total Election Administration	300,376	327,153	311,444	15,709
General Government Expenditures	12,682,454	12,594,913	12,377,416	217,497
Less Capital Outlay-All Departments	50,000	48,362	48,034	328
Total Current General Government Expenditures	\$ 12,632,454	12,546,551	12,329,382	217,169
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	3,823,150	3,639,967	3,639,963	4
Administrative Travel	1,000	994	993	1
Office Supplies	15,000	14,814	14,813	1
Postage	10,166	5,000	5,000	
Books And Subscriptions	1,500			
Training And Education	11,512	11,163	11,163	
Equipment Rental	17,518	18,081	18,080	1
Radio Tower Lease	3,000			
Uniforms	15,000	13,233	13,233	
Fuel And Lubricants	84,000	90,800	90,799	1
Materials And Supplies	16,452	11,571	11,570	1
Minor Apparatus And Tools	988	150	150	
Repairs And Maintenance Buildings	1,000	956	956	
Repairs And Maintenance Equipment	27,471	28,880	28,880	
Repairs And Maintenance Vehicles	64,089	89,441	89,396	45
Stray Animal Account	1,000	528	527	1
Total Sheriff Bargaining Unit	4,092,846	3,925,578	3,925,523	55

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
		Actual	Variance With	
		Amounts,	Final Budget	
		Budgetary	Positive	
Budgeted Amounts		Basis	(Negative)	
Original	Final			
PUBLIC SAFETY:				
Sheriff Non Bargaining				
Wages And Fringe Benefits	426,671	403,994	403,989	5
Total Sheriff Non Bargaining	426,671	403,994	403,989	5
School Resource Officer				
Wages And Fringe Benefits	408,312	348,392	348,387	5
Total School Resource Officer	408,312	348,392	348,387	5
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	229,800	211,435	211,432	3
Total Sheriff, Mirando Sub-Station	229,800	211,435	211,432	3
Emergency Medical Service				
Wages And Fringe Benefits	95,853	79,853	62,228	17,625
Fuel And Lubricants	5,000	5,000	5,000	
Materials And Supplies	1,000	1,000		1,000
Repairs And Maintenance Vehicle	4,450	4,450	3,639	811
Total Emergency Medical Service	106,303	90,303	70,867	19,436
Constable Precinct 1				
Wages And Fringe Benefits	564,819	564,819	540,246	24,573
Administrative Travel	1,968	1,968	1,948	20
Postage	500	500	321	179
Dues And Memberships	450	450	270	180
Books And Subscriptions	600	600	399	201
Training And Education	3,500	3,500	3,500	
Equipment Rental	1,600	1,600	1,443	157
Uniforms	4,000	4,000	3,834	166
Fuel And Lubricants	10,000	10,188	10,177	11
Materials And Supplies	5,693	5,693	2,345	3,348
Minor Apparatus And Tools	275	275	104	171
Repairs And Maintenance Equipment	1,000	1,000	525	475
Repairs And Maintenance Vehicles	12,000	11,812	9,342	2,470
Total Constable Precinct 1	606,405	606,405	574,454	31,951
Constable Precinct 3				
Wages And Fringe Benefits	72,373	72,791	72,789	2
Administrative Travel	1,500	1,500	1,165	335
Office Supplies	200	200	39	161
Telephone	2,090	1,672	947	725
Dues And Memberships	100	100		100
Training And Education	1,000	1,000	917	83
Equipment Rental	200	200	131	69
Uniforms	500	500	473	27
Fuel And Lubricants	2,600	2,600	2,182	418
Materials And Supplies	500	500	426	74
Repairs And Maintenance Equipment	500	500		500
Repairs And Maintenance Vehicles	500	500	430	70
Total Constable Precinct 3	82,063	82,063	79,499	2,564
Constable Precinct 4				
Wages And Fringe Benefits	328,115	330,352	339,523	(9,171)
Administrative Travel	2,000	767	766	1
Postage	500	500	500	
Dues And Memberships	1,000	60	60	
Training And Education	5,000	4,671	4,670	1
Equipment Rental	3,200	1,372	1,372	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)	
Budgeted Amounts				
Original	Final			
<b>PUBLIC SAFETY:</b>				
<b>Constable Precinct 4-Continued</b>				
Uniforms	8,000	7,973	7,972	1
Fuel And Lubricants	11,500	9,763	9,763	
Materials And Supplies	3,000	2,997	2,997	
Minor Apparatus And Tools	3,300	3,795	3,795	
Repairs And Maintenance Vehicles	10,000	13,365	13,364	1
<b>Total Constable Precinct 4</b>	<b>375,615</b>	<b>375,615</b>	<b>384,782</b>	<b>(9,167)</b>
<b>Constable Precinct 2</b>				
Wages And Fringe Benefits	254,315	255,240	255,235	5
Postage	300	300	148	152
Dues And Memberships	600	600	145	455
Training And Education	1,000	1,000	1,000	
Equipment Rental	1,250	1,194	114	1,080
Uniforms	1,700	2,200	2,188	12
Fuel And Lubricants	5,500	5,575	4,852	723
Materials And Supplies	1,500	1,500	973	527
Repairs And Maintenance Equipment	2,500	1,054		1,054
Repairs And Maintenance Vehicles	2,607	2,609	2,609	
<b>Total Constable Precinct 2</b>	<b>271,272</b>	<b>271,272</b>	<b>267,264</b>	<b>4,008</b>
<b>Justice Center Security</b>				
Wages And Fringe Benefits	451,944	446,944	412,384	34,560
Administrative Travel	6,000	6,000		6,000
Equipment Rental	2,000	2,000	803	1,197
Professional Services	20,000	20,000	18,801	1,199
Uniforms	7,000	7,000	1,190	5,810
Fuel And Lubricants	2,000	2,000		2,000
Materials And Supplies	2,000	2,000	1,163	837
Repairs And Maintenance Vehicles	900	900		900
<b>Total Justice Center Security</b>	<b>491,844</b>	<b>486,844</b>	<b>434,341</b>	<b>52,503</b>
Public Safety Expenditures	7,091,131	6,801,901	6,700,538	101,363
Less Capital Outlay				
<b>Total Current Public Safety Expenditures</b>	<b>\$ 7,091,131</b>	<b>6,801,901</b>	<b>6,700,538</b>	<b>101,363</b>
<b>JUSTICE SYSTEM:</b>				
<b>49th District Judge's Office</b>				
Wages And Fringe Benefits	331,529	331,529	331,150	379
Administrative Travel	2,700	2,700	619	2,081
Postage	1,500	1,500	585	915
Books And Subscriptions	5,950	5,950	5,725	225
Training And Education	4,000	4,000	2,024	1,976
Materials And Supplies	5,000	5,000	1,649	3,351
Repairs And Maintenance Equipment	5,000	5,000	1,929	3,071
<b>Total 49th District Judge's Office</b>	<b>355,679</b>	<b>355,679</b>	<b>343,681</b>	<b>11,998</b>
<b>111th District Judge's Office</b>				
Wages And Fringe Benefits	332,828	332,828	322,849	9,979
Administrative Travel	2,700	2,700	2,430	270
Postage	1,000	1,000	208	792
Dues And Memberships	500	500	175	325
Books And Subscriptions	5,000	5,000	50	4,950
Training And Education	4,000	6,097	4,637	1,460
Materials And Supplies	5,500	3,403	3,393	10

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
<b>JUSTICE SYSTEM:</b>					
<b>111th District Judge's Office-Continued</b>					
	Repairs And Maintenance Equipment	6,000	6,000	1,706	4,294
<b>Total 111th District Judge's Office</b>		<b>357,528</b>	<b>357,528</b>	<b>335,448</b>	<b>22,080</b>
<b>341st District Judge's Office</b>					
	Wages And Fringe Benefits	336,026	338,711	338,706	5
	Administrative Travel	2,700	1,704	1,703	1
	Postage	1,500	743	742	1
	Books And Subscriptions	3,000	2,820	2,714	106
	Training And Education	4,000	4,000	2,707	1,293
	Materials And Supplies	5,500	4,748	4,029	719
	Repairs And Maintenance Equipment	6,500	6,500	2,935	3,565
<b>Total 341st District Judge's Office</b>		<b>359,226</b>	<b>359,226</b>	<b>353,536</b>	<b>5,690</b>
<b>406th District Court</b>					
	Wages And Fringe Benefits	312,530	315,081	315,078	3
	Administrative Travel	2,700	1,859	1,859	
	Postage	1,500	500	500	
	Books And Subscriptions	3,500	3,190	3,045	145
	Training And Education	4,000	4,000	3,719	281
	Materials And Supplies	6,000	5,600	3,165	2,435
	Repairs And Maintenance Equipment	5,000	5,000	3,227	1,773
<b>Total 406th District Court</b>		<b>335,230</b>	<b>335,230</b>	<b>330,593</b>	<b>4,637</b>
<b>County Court-At-Law</b>					
	Wages And Fringe Benefits	444,279	447,741	447,736	5
	Administrative Travel	3,000	1,235	1,235	
	Postage	1,500	317	317	
	Books And Subscriptions	3,000	1,600	1,599	1
	Training And Education	4,000	4,000	3,901	99
	Professional Services	5,500	6,666	5,500	1,166
	Materials And Supplies	5,000	4,720	2,286	2,434
	Repairs And Maintenance Equipment	5,000	5,000	1,033	3,967
<b>Total County Court-At-Law</b>		<b>471,279</b>	<b>471,279</b>	<b>463,607</b>	<b>7,672</b>
<b>County Court-At-Law #2</b>					
	Wages And Fringe Benefits	449,182	452,857	456,032	(3,175)
	Administrative Travel	3,000	3,448	3,447	1
	Postage	1,500	838	837	1
	Books And Subscriptions	3,500	3,680	3,680	
	Training And Education	4,000	3,969	3,984	(15)
	Professional Services	5,500	5,000	5,000	
	Materials And Supplies	4,380	4,249	4,249	
	Minor Apparatus And Tools	620	454	453	1
	Repairs And Maintenance Equipment	4,000	1,187	1,187	
<b>Total County Court-At-Law #2</b>		<b>475,682</b>	<b>475,682</b>	<b>478,869</b>	<b>(3,187)</b>
<b>Tax Cases Processing Department</b>					
	Wages And Fringe Benefits	36,459	36,459	36,457	2
<b>Total Tax Cases Processing Department</b>		<b>36,459</b>	<b>36,459</b>	<b>36,457</b>	<b>2</b>
<b>Justice Of The Peace, Precinct 1 Place 1</b>					
	Wages And Fringe Benefits	244,616	245,963	245,961	2
	Administrative Travel	2,750	3,750	3,514	236
	Postage	2,000	2,000	2,000	
	Books And Subscriptions	1,000	1,000	499	501
	Equipment Rental	2,500	2,500		2,500

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
		Actual	Variance With	
		Amounts,	Final Budget	
Budgeted Amounts		Budgetary	Positive	
Original	Final	Basis	(Negative)	
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 1 Place 1-Continued				
Professional Services	15,000	12,653	12,652	1
Materials And Supplies	7,000	7,000	6,021	979
Repairs And Maintenance Equipment	3,000	3,000	756	2,244
Total Justice Of The Peace, Precinct 1 Place 1	277,866	277,866	271,403	6,463
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	246,127	246,127	245,562	565
Administrative Travel	1,440	1,440	777	663
Postage	2,000	2,000	2,000	
Books And Subscriptions	500	500		500
Equipment Rental	500	500	60	440
Professional Services	16,000	16,000	16,000	
Materials And Supplies	6,000	5,000	4,814	186
Minor Apparatus And Tools		1,000	985	15
Repairs And Maintenance Equipment	2,600	2,600	2,138	462
Total Justice of the Peace, Precinct 1 Place 2	275,167	275,167	272,336	2,831
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	216,825	218,493	218,491	2
Administrative Travel	2,550	2,550	406	2,144
Postage	1,500	1,500	827	673
Equipment Rental	1,000	1,000	108	892
Professional Services	16,899	15,231	15,231	
Materials And Supplies	4,000	4,000	3,450	550
Repairs And Maintenance Equipment	2,000	2,000	916	1,084
Total Justice Of The Peace, Precinct 2 Place 1	244,774	244,774	239,429	5,345
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	183,298	184,114	184,113	1
Administrative Travel	3,000	3,000	2,378	622
Postage	1,500	1,500	1,500	
Equipment Rental	1,000	1,000	414	586
Professional Services	16,899	16,083	16,083	
Materials And Supplies	5,059	5,059	4,570	489
Repairs And Maintenance Equipment	500	500	21	479
Total Justice Of The Peace, Precinct 2 Place 2	211,256	211,256	209,079	2,177
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	127,303	127,685	127,682	3
Administrative Travel	1,000	618		618
Local Mileage	1,600	1,600	1,465	135
Postage	700	700	700	
Dues And Memberships	300	300	207	93
Training And Education	1,275	1,275	1,142	133
Equipment Rental	264	264	60	204
Fuel And Lubricants	2,000	2,000	854	1,146
Materials And Supplies	4,000	3,053	3,037	16
Repairs And Maintenance Equipment	1,500	1,656	1,655	1
Repairs And Maintenance Vehicle	1,500	2,291	2,110	181
Total Justice Of The Peace, Precinct 3	141,442	141,442	138,912	2,530
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	344,043	371,954	352,182	19,772
Administrative Travel	2,300	2,300	2,261	39
Postage	5,600	5,600	5,600	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
JUSTICE SYSTEM:					
Justice Of The Peace, Precinct 4-Continued					
Equipment Rental		160	160	155	5
Professional Services		14,700	14,700	14,700	
Materials And Supplies		7,363	6,901	6,264	637
Repairs And Maintenance Equipment		700	1,162	996	166
Total Justice Of The Peace, Precinct 4		374,866	402,777	382,158	20,619
Judicial General					
Advertising Legal Notices		2,000			
Transcripts		35,000			
Transcripts 49th			5,107	5,107	
Transcripts 341st			12,696	12,696	
Transcripts 406th			165	165	
Transcripts Cluster Court			287	287	
Court Appointed Attorney/Fee		73,000			
Court Appointed Attorney 111th			500	500	
Court Appointed Attorney 341st			350	350	
Court Appointed Attorney 406th			17,535	17,534	1
Court Appointed Attorney CCL1			8,563	8,563	
Court Appointed Attorney CCL2			12,550	12,550	
Court Appointed Attorney Cluster Court			100,266	100,266	
Visiting Judge		22,000			
Visiting Judge 49th			5,634	5,634	
Visiting Judge 111th			1,372	1,372	
Visiting Judge 341st			3,338	3,338	
Visiting Judge CCL 1			1,363	1,362	1
Visiting Judge CCL 2			770	769	1
Visiting Judge Court Master			513	512	1
Witness Expenditures		5,000	892	892	
Court Interpreter/Reporter		75,000			
Court Interpreter/Reporter 49th			6,975	6,975	
Court Interpreter/Reporter 111th			11,244	11,243	1
Court Interpreter/Reporter 341st			2,720	2,719	1
Court Interpreter/Reporter 406th			2,034	2,033	1
Court Interpreter/Reporter CCL1			5,444	5,444	
Court Interpreter/Reporter CCL2			9,849	9,848	1
Capital Murder Cases		100,000			
Capital Murder Cases 341st			5,464	5,464	
Capital Murder Cases CCL1			1,600	1,600	
Evaluation Services		30,000	28,040	28,040	
Expert Witness		19,000			
Expert Witness 49th			1,261	1,261	
Expert Witness 341st			2,775	2,775	
Expert Witness 406th			300	300	
Investigation Expenditure		2,000			
Litigation Expense		21,000			
Litigation Expense 341st			1,369	1,369	
Indigent Legal Service		477,036			
Indigent Legal Service 49th			33,168	33,168	
Indigent Legal Service 341st			57,082	57,082	
Indigent Legal Service 406th			9,236	9,236	
Indigent Legal Service CCL1			232,496	232,494	2

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
JUSTICE SYSTEM:					
Judicial General-Continued					
	Indigent Legal Service CCL2		448,142	448,140	2
	Indigent Legal Service Juvenile		87,700	87,700	
	Total Judicial General	861,036	1,118,800	1,118,788	12
District Attorney					
	Wages And Fringe Benefits	2,497,854	2,495,059	2,478,966	16,093
	Administrative Travel	7,410	11,079	11,079	
	Postage	3,000	3,091	3,091	
	Dues And Memberships	5,500	5,394	5,394	
	Books And Subscriptions	11,000	12,415	12,415	
	Training And Education	11,800	11,329	11,328	1
	Equipment Rental	10,000	5,988	5,988	
	Professional Services	13,800	8,193	8,192	1
	Fuel And Lubricants	5,600	5,765	5,764	1
	Materials And Supplies	16,000	11,992	11,992	
	Repairs And Maintenance Equipment	10,000	21,342	21,341	1
	Repairs And Maintenance Vehicle	4,500	4,817	4,816	1
	Total District Attorney	2,596,464	2,596,464	2,580,366	16,098
County Attorney					
	Wages And Fringe Benefits	1,581,577	1,510,112	1,457,158	52,954
	Administrative Travel	2,100	2,100	2,100	
	Local Mileage	1,000			
	Postage	1,500	1,984	1,983	1
	Dues And Memberships	3,500	3,535	3,535	
	Books And Subscriptions	4,400	6,897	6,897	
	Training And Education	12,187	13,128	13,127	1
	Equipment Rental	3,000	1,308	1,308	
	Professional Services	2,500	1,820	1,820	
	Witness Expenditures	1,200			
	Fuel And Lubricants	2,600	3,511	3,511	
	Materials And Supplies	11,000	12,473	12,473	
	Repairs And Maintenance Equipment	3,500	4,376	4,375	1
	Repairs And Maintenance Vehicle	3,000	1,820	1,819	1
	Total County Attorney	1,633,064	1,563,064	1,510,106	52,958
Public Defender					
	Wages And Fringe Benefits	1,454,613	1,436,616	1,431,313	5,303
	Administrative Travel	13,200	12,686	12,685	1
	Local Mileage	2,000	225	225	
	Postage	1,000	900	898	2
	Dues And Memberships	5,000	3,361	3,360	1
	Books And Subscriptions	6,000	7,535	7,535	
	Training And Education	6,000	6,000	6,000	
	Equipment Rental	1,000	336	336	
	Transcripts	100			
	Professional Services	2,886	5,826	5,825	1
	Witness Expenditures	1,000			
	Materials And Supplies	8,000	8,734	8,734	
	Repairs And Maintenance Equipment	2,000	4,780	4,779	1
	Expert Witness	100			
	Investigation Expenditure	100			
	Other Litigation Expense	49	49	49	
	Total Public Defender	1,503,048	1,487,048	1,481,739	5,309
					Continued

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		
		Budgeted Amounts		Variance With
		Original	Final	Final Budget
				Positive
				(Negative)
<b>JUSTICE SYSTEM:</b>				
<b>District Clerk</b>				
Wages And Fringe Benefits	1,231,888	1,231,888	1,208,099	23,789
Administrative Travel	4,800	4,800	1,246	3,554
Local Mileage	600	651	650	1
Postage	24,630	24,630	20,694	3,936
Dues And Memberships	200	200	155	45
Books And Subscriptions	1,500	1,500	276	1,224
Training And Education	10,000	10,000	5,470	4,530
Materials And Supplies	39,000	38,442	27,136	11,306
Repairs And Maintenance Equipment	6,000	6,507	6,507	
<b>Total District Clerk</b>	<b>1,318,618</b>	<b>1,318,618</b>	<b>1,270,233</b>	<b>48,385</b>
<b>District Clerk Central Jury</b>				
Wages And Fringe Benefits	168,111	168,111	166,311	1,800
Administrative Travel	4,000	4,000	3,581	419
Postage	17,100	17,100	17,100	
Materials And Supplies	12,000	12,000	11,235	765
Repairs And Maintenance Equipment	3,000	3,000	250	2,750
Central Jury Petit Juror	115,944	115,944	90,000	25,944
Jurors - Other Expenses	20,000	20,000	16,288	3,712
<b>Total District Clerk Central Jury</b>	<b>340,155</b>	<b>340,155</b>	<b>304,765</b>	<b>35,390</b>
<b>County Clerk</b>				
Wages And Fringe Benefits	629,049	631,525	631,514	11
Administrative Travel	900	900	900	
Postage	8,000	8,295	8,294	1
Dues And Memberships	200	165	105	60
Books And Subscriptions	700	700	276	424
Training And Education	5,000	5,000	4,481	519
Equipment Rental		7,524	5,259	2,265
Materials And Supplies	13,260	13,260	11,454	1,806
Repairs And Maintenance Equipment	5,000	4,740	3,213	1,527
<b>Total County Clerk</b>	<b>662,109</b>	<b>672,109</b>	<b>665,496</b>	<b>6,613</b>
<b>Law Library</b>				
Wages And Fringe Benefits	76,748	79,667	77,194	2,473
Books And Subscriptions	61,674	58,755	55,252	3,503
Materials And Supplies	1,000	1,000	970	30
Repairs And Maintenance Equipment	500	500		500
<b>Total Law Library</b>	<b>139,922</b>	<b>139,922</b>	<b>133,416</b>	<b>6,506</b>
<b>Bail Bond Board</b>				
Wages And Fringe Benefits	32,637	32,637	25,816	6,821
Materials And Supplies	333	333	332	1
<b>Total Bail Bond Board</b>	<b>32,970</b>	<b>32,970</b>	<b>26,148</b>	<b>6,822</b>
<b>General Operations-Administration Of Justice</b>				
Judicial District Fees	10,000	9,350	9,350	
Autopsies	237,100			
Autopsies JP Pct 1 Place 1		48,562	48,562	
Autopsies JP Pct 1 Place 2		49,125	49,125	
Autopsies JP Pct 2		23,990	23,990	
Autopsies JP Pct 3		6,624	6,624	
Autopsies JP Pct 4		91,530	91,530	
Autopsies JP Pct 2 Place 2		73,135	73,135	
<b>Total General Operations-Administration Of Justice</b>	<b>247,100</b>	<b>302,316</b>	<b>302,316</b>	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

	2004		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
Pre Trial Services				
Wages And Fringe Benefits	319,386	344,270	344,265	5
Local Mileage	1,200			
Postage	1,200	4	4	
Dues And Memberships	700	700		700
Training And Education	4,500	4,500	4,233	267
Equipment Rental	900	900	589	311
Printing Supplies	6,000	5,100	5,099	1
Professional Services	13,087			
Materials And Supplies	4,950	3,538	3,537	1
Repairs And Maintenance Equipment	3,800	2,711	450	2,261
Total Pre Trial Services	355,723	361,723	358,177	3,546
Juvenile Probation				
Wages And Fringe Benefits	1,446,633	1,446,633	1,420,209	26,424
Administrative Travel	1,500	1,500	282	1,218
Car Allowance	1,800	1,850	1,850	
Transportation Juvenile	2,500	2,500	1,120	1,380
Office Supplies	6,000	6,000	5,801	199
Postage	1,500	1,500	153	1,347
Advertising	1,500	1,500	1,352	148
Dues And Memberships	300	300	280	20
Training And Education	3,000	3,000		3,000
Equipment Rental	4,500	4,500	4,500	
Professional Services	47,594	38,862	28,531	10,331
Utilities	32,000	40,682	40,681	1
Uniforms	2,000	2,000	1,859	141
Materials And Supplies	3,600	3,526	3,514	12
Medicines	3,000	3,090	3,089	1
Laundry and Linen	400	384	369	15
Repairs And Maintenance Building	8,212	8,212	6,592	1,620
Repairs And Maintenance Equipment	7,500	7,450	7,091	359
Repairs And Maintenance Vehicle	4,500	4,550	4,548	2
Janitorial Supplies	4,000	4,000	3,713	287
Medical Services	5,212	5,212	103	5,109
Total Juvenile Probation	1,587,251	1,587,251	1,535,637	51,614
Justice System Expenditures	15,193,914	15,464,805	15,142,695	322,110
Less Capital Outlay				
Total Current Justice System Expenditures	\$ 15,193,914	15,464,805	15,142,695	322,110
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	287,500	173,181	114,319
Prescription Drugs	350,000	284,091	94,796	189,295
Hospital Inpatient Services	700,000	755,994	629,446	126,548
Hospital Outpatient Services	650,000	622,882	153,724	469,158
Laboratory/X-ray Services	62,500	62,500	40,235	22,265
Total Indigent Health Care	2,050,000	2,012,967	1,091,382	921,585
Indigent Services Program				
Wages And Fringe Benefits	584,434	527,856	515,404	12,452
Administrative Travel	4,000	4,000	1,090	2,910
Postage	2,300	2,300	2,292	8

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		
		Budgeted Amounts		Variance With
		Original	Final	Final Budget Positive (Negative)
				Actual Amounts, Budgetary Basis
<b>HEALTH AND HUMAN SERVICES:</b>				
<b>Indigent Services Program-Continued</b>				
Books And Subscriptions	370	370	245	125
Equipment Rental	120	120	60	60
Professional Services	10,100	10,100	10,100	
Fuel And Lubricants	1,200	1,200	1,184	16
Materials And Supplies	5,000	5,000	4,984	16
Repairs And Maintenance Equipment	5,500	5,450	3,757	1,693
Repairs And Maintenance Vehicle	500	550	493	57
Janitorial Supplies	300	300	292	8
Indigent Medical	3,000	3,000	1,703	1,297
Indigent Burials	85,000	85,000	76,636	8,364
Indigent Utilities	9,660	9,660	530	9,130
Indigent Rents	1,000	1,000		1,000
<b>Total Indigent Services Program</b>	<b>712,484</b>	<b>655,906</b>	<b>618,770</b>	<b>37,136</b>
<b>Child Welfare</b>				
Clothing Allowance	23,750	23,610	23,479	131
Medical/Dental Exams		140	140	
<b>Total Child Welfare</b>	<b>23,750</b>	<b>23,750</b>	<b>23,619</b>	<b>131</b>
<b>General Operations-Health &amp; Welfare</b>				
City Health Contract	150,000	150,000	150,000	
Animal Protective Society	15,000	32,000	32,000	
Animal Damage Control	21,600	21,600	21,600	
Fire Protection And Emergency Services	450,000	525,650	525,000	650
Gateway Community Health	150,000	150,000	150,000	
<b>Total General Operations - Health &amp; Welfare</b>	<b>786,600</b>	<b>879,250</b>	<b>878,600</b>	<b>650</b>
<b>Veteran's Service Office</b>				
Wages And Fringe Benefits	115,733	119,132	119,130	2
Administrative Travel	2,484	2,484	2,464	20
Postage	1,000	1,000	942	58
Dues And Memberships	300	300	84	216
Training And Education	500	500	200	300
Materials And Supplies	3,395	3,395	2,633	762
Minor Apparatus And Tools	605	605		605
Repairs And Maintenance Equipment	1,500	1,500	1,066	434
Laredo Veteran Assistance	50,000	46,601	20,107	26,494
<b>Total Veteran's Service Office</b>	<b>175,517</b>	<b>175,517</b>	<b>146,626</b>	<b>28,891</b>
Health And Human Services Expenditures	3,748,351	3,747,390	2,758,997	988,393
Less Capital Outlay				
<b>Total Current Health And Human Services Expenditures</b>	<b>\$ 3,748,351</b>	<b>3,747,390</b>	<b>2,758,997</b>	<b>988,393</b>
<b>INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:</b>				
<b>Extension Agent</b>				
Wages And Fringe Benefits	115,585	116,408	116,404	4
Administrative Travel	10,000	10,000	9,613	387
Local Mileage	6,500	5,677	4,803	874
Postage	800	800	750	50
Dues And Memberships	700	700	603	97
Books And Subscriptions	1,000	1,000	840	160
Equipment Rental	4,500	4,500	3,131	1,369
Materials And Supplies	2,700	2,700	2,657	43
Minor Apparatus And Tools	1,120	1,120	753	367

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

		2004		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:					
Extension Agent-Continued					
	Repairs And Maintenance Equipment	2,700	2,700	1,566	1,134
	Total Extension Agent	145,605	145,605	141,120	4,485
	Infrastructure And Environmental Services Expenditures	145,605	145,605	141,120	4,485
	Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$	145,605	145,605	141,120	4,485
CORRECTIONS AND REHABILITATION:					
Jail Bargaining Unit					
	Wages And Fringe Benefits	6,965,674	6,742,193	6,742,187	6
	Administrative Travel	1,000	901	901	
	Special Travel	50,000	58,250	58,250	
	Office Supplies	19,974	19,733	19,733	
	Postage	3,000	1,875	1,874	1
	Advertising	2,000	957	956	1
	Dues And Memberships	600	220	220	
	Books And Subscriptions	7,000	2,708	2,708	
	Training And Education	15,000	13,803	13,803	
	Equipment Rental	5,500	5,472	5,471	1
	Professional Services	7,000	6,151	6,151	
	Utilities	177,570	299,759	299,759	
	Uniforms	25,000	7,687	7,687	
	Fuel And Lubricants	7,000	6,270	6,270	
	Materials And Supplies	21,000	26,565	26,564	1
	Minor Apparatus And Tools	4,946	3,788	3,787	1
	Repairs And Maintenance Building	46,180	54,353	54,353	
	Repairs And Maintenance Equipment	50,000	62,635	62,635	
	Total Jail Bargaining Unit	7,408,444	7,313,320	7,313,309	11
Jail Non Bargaining Unit					
	Wages And Fringe Benefits	883,339	881,208	881,205	3
	Total Jail Non Bargaining Unit	883,339	881,208	881,205	3
Jail Purchasing					
	Professional Services	191,600	191,600	191,600	
	Uniforms	6,000	5,258	5,257	1
	Materials And Supplies	73,311	60,270	60,269	1
	Groceries	450,000	650,315	650,315	
	Medicines	80,000	218,973	166,527	52,446
	Minor Apparatus And Tools	2,514	2,514	2,514	
	Janitorial Supplies	51,575	62,766	62,766	
	Medical Services	95,000	128,789	128,788	1
	Total Jail Purchasing	950,000	1,320,485	1,268,036	52,449
	Corrections And Rehabilitation Expenditures	9,241,783	9,515,013	9,462,550	52,463
	Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	\$	9,241,783	9,515,013	9,462,550	52,463
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Economic Development					
	Wages And Fringe Benefits	230,144	229,812	230,825	(1,013)
	Administrative Travel	5,000	6,482	6,482	
	Local Mileage	250	184	183	1
	Postage	600	1,081	1,081	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004				
		Actual	Variance With	
		Amounts,	Final Budget	
Budgeted Amounts		Budgetary	Positive	
Original	Final	Basis	(Negative)	
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development-Continued				
Books And Subscriptions	50			
Training And Education	500	249	249	
Fuel And Lubricants	800	789	789	
Materials And Supplies	980	1,269	1,268	1
Repairs And Maintenance Equipment	700			
Repairs And Maintenance Vehicles	1,000	158	157	1
Total Economic Development	240,024	240,024	241,034	(1,010)
Quad City Community Center				
Wages And Fringe Benefits	65,953	66,450	66,447	3
Local Mileage	2,000	2,980	2,980	
Books And Subscriptions	4,124			
Utilities	17,000	24,486	24,486	
Fuel And Lubricants	2,500	1,899	1,898	1
Materials And Supplies	1,500	5,100	5,099	1
Repairs And Maintenance Building	3,500	3,626	3,625	1
Repairs And Maintenance Equipment	2,500	1,058	1,058	
Repairs And Maintenance Vehicles	1,500	199	198	1
Janitorial Supplies	1,000	940	940	
Total Quad City Community Center	101,577	106,738	106,731	7
Bruni Community Center				
Wages And Fringe Benefits	27,257	27,257	24,511	2,746
Utilities	7,655	5,155	4,790	365
Fuel And Lubricants	1,000	1,000	421	579
Materials And Supplies	1,500	1,500	757	743
Repairs And Maintenance Building	2,000	650	67	583
Repairs And Maintenance Equipment	1,500	1,500		1,500
Repairs And Maintenance Vehicles	1,000	1,000	13	987
Janitorial Supplies	1,000	1,000	889	111
Total Bruni Community Center	42,912	39,062	31,448	7,614
El Cenizo Community Center				
Wages And Fringe Benefits	65,953	65,953	65,269	684
Car Allowance	1,200	1,200	1,200	
Utilities	7,671	9,334	9,333	1
Fuel And Lubricants	2,000	1,841	1,775	66
Materials And Supplies	1,000	1,000	999	1
Repairs And Maintenance Building	3,000	1,943	1,851	92
Repairs And Maintenance Equipment	700	100	40	60
Repairs And Maintenance Vehicles	1,000	1,000	955	45
Janitorial Supplies	1,000	1,153	998	155
Total El Cenizo Community Center	83,524	83,524	82,420	1,104
Larga Vista Center				
Wages And Fringe Benefits	64,276	63,048	63,045	3
Utilities	7,598	11,015	11,014	1
Fuel And Lubricants	4,000	2,760	1,127	1,633
Materials And Supplies	1,500	1,390	316	1,074
Repairs And Maintenance Building	3,000	3,000	2,732	268
Repairs And Maintenance Equipment	1,272	672		672
Repairs And Maintenance Vehicles	2,000	3,800	3,159	641
Janitorial Supplies	1,000	1,000	833	167
Total Larga Vista Center	84,646	86,685	82,226	4,459

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2004**

2004					
			Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)	
Budgeted Amounts					
		Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:					
Rio Bravo Community Center					
Wages And Fringe Benefits	24,044	24,167	24,165	2	
Utilities	7,384	9,431	9,431		
Fuel And Lubricants	1,500				
Materials And Supplies	1,000	2,173	2,173		
Repairs And Maintenance Building	3,000	2,666	2,665	1	
Repairs And Maintenance Vehicles	500	220	220		
Janitorial Supplies	1,000	1,000	1,000		
Total Rio Bravo Community Center	38,428	39,657	39,654	3	
Golf Course					
Professional Services	10,000	2,177	2,176	1	
Lease Purchase Principal	83,000	7,000	7,000		
Utilities	30,000	1,626	1,625	1	
Repairs And Maintenance Building	10,000	140	140		
Repairs And Maintenance Equipment	15,000				
Total Golf Course	148,000	10,943	10,941	2	
Parks And Grounds					
Wages And Fringe Benefits	160,517	162,461	162,458	3	
Administrative Travel	1,000	200		200	
Dues And Memberships	200				
Equipment Rental	600	600	102	498	
Uniforms	3,400	2,400	1,998	402	
Fuel And Lubricants	6,000	3,185	3,184	1	
Materials And Supplies	2,363	1,703	1,703		
Minor Apparatus And Tools	319	319		319	
Repairs And Maintenance Equipment	2,000	1,584	1,584		
Repairs And Maintenance Vehicles	2,258	1,205	784	421	
Landfill Fees	2,000	1,000	559	441	
Total Parks And Grounds	180,657	174,657	172,372	2,285	
Community And Economic Development Expenditures	919,768	781,290	766,826	14,464	
Less Capital Outlay					
Total Current Community And Economic Development Expenditures	\$ 919,768	781,290	766,826	14,464	
Add Capital Outlay-All Departments	50,000	48,362	48,034	328	
TOTAL GENERAL FUND EXPENDITURES	\$ 49,023,006	49,050,917	47,350,142	1,700,775	

Concluded

Webb County, Texas  
Combining Balance Sheet - Nonmajor Governmental Funds - Summary  
September 30, 2004

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	5,252,644	6,667,592	42,454	11,962,690
Taxes receivable, net	263,852	-	1,403,186	1,667,038
Due from other funds	3,037,370	11,393,598	196,441	14,627,409
Receivable from other governments	2,153,501	858,264	-	3,011,765
Other receivables	163,116	105,509	-	268,625
Inventories	2,187	-	-	2,187
Prepaid expenses	1,000	-	57,829	58,829
Total assets	<u>10,873,670</u>	<u>19,024,963</u>	<u>1,699,910</u>	<u>31,598,543</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	478,817	1,170,616	53,981	1,703,414
Due to other funds	3,540,191	6,423,021	-	9,963,212
Payable to other governments	49,352	-	-	49,352
Deferred revenue	628,558	185,133	1,342,272	2,155,963
Other accrued expenses	409,959	-	-	409,959
Other payables	227,456	398,098	-	625,554
Total liabilities	<u>5,334,333</u>	<u>8,176,868</u>	<u>1,396,253</u>	<u>14,907,454</u>
Fund balances:				
Reserved for:				
Inventories	2,187	-	-	2,187
Debt service	-	-	278,626	278,626
Capital projects	-	8,520,354	-	8,520,354
Other purposes	4,898,037	-	-	4,898,037
Unreserved, reported in:				
Debt service	-	-	25,031	25,031
Capital projects	-	2,327,741	-	2,327,741
Special revenues	639,113	-	-	639,113
Total fund balances	<u>5,539,337</u>	<u>10,848,095</u>	<u>303,657</u>	<u>16,691,089</u>
Total liabilities and fund balances	<u>\$ 10,873,670</u>	<u>\$ 19,024,963</u>	<u>\$ 1,699,910</u>	<u>\$ 31,598,543</u>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds - Summary**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	149,239	-	6,726,196	6,875,435
Sales and miscellaneous taxes	403,075	-	-	403,075
Fees and fines	2,557,391	-	-	2,557,391
Intergovernmental	9,214,674	3,495,275	-	12,709,949
Charges for services	3,938,492	-	-	3,938,492
Investment earnings	47,316	96,409	66,512	210,237
Miscellaneous	991,087	-	5,693	996,780
Grant matching	924,083	109,742	-	1,033,825
Total revenues	<u>18,225,357</u>	<u>3,701,426</u>	<u>6,798,401</u>	<u>28,725,184</u>
<b>EXPENDITURES</b>				
Current:				
General government	845,486	233,599	-	1,079,085
Public safety	1,867,408	4,324	-	1,871,732
Justice system	3,149,335	104,874	-	3,254,209
Health and human services	2,675,314	3,667	-	2,678,981
Infrastructure and environmental services	4,627,608	163,339	-	4,790,947
Corrections and rehabilitation	2,608,578	7,743	-	2,616,321
Community and economic development	387,654	23,687	-	411,341
Debt Service				
Principal	51,366	-	3,514,503	3,565,869
Interest and other charges	4,611	-	3,439,129	3,443,740
Capital outlay	804,774	11,074,978	-	11,879,752
Total Expenditures	<u>17,022,134</u>	<u>11,616,211</u>	<u>6,953,632</u>	<u>35,591,977</u>
Excess (deficiency) of revenues over expenditures	<u>1,203,223</u>	<u>(7,914,785)</u>	<u>(155,231)</u>	<u>(6,866,793)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	10,422,000	-	10,422,000
Premium (discount) on bonds issued	-	-	65,259	65,259
Transfers in	225,395	446,611	115,003	787,009
Transfers out	(795,118)	(626,085)	-	(1,421,203)
Total other financing sources and uses	<u>(569,723)</u>	<u>10,242,526</u>	<u>180,262</u>	<u>9,853,065</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	5,613	-	-	5,613
Net change in fund balances	639,113	2,327,741	25,031	2,991,885
Fund balances - beginning, Restated	4,900,224	8,520,354	278,626	13,699,204
Fund balances - ending	<u>5,539,337</u>	<u>10,848,095</u>	<u>303,657</u>	<u>16,691,089</u>

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Special Revenue Funds**

**WEBB COUNTY FUNDS**

**WEBB COUNTY CLERK ARCHIVE FUND**

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

**WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND**

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

**WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

**DISTRICT CLERK PRESERVATION FUND**

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

**WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

**ROAD AND BRIDGE FUND**

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

**WEBB COUNTY TAX ASSESSOR / COLLECTOR VEHICLE INVENTORY TAX FUND**

These revenues are earned by the department in compliance with state law to defray the cost of vehicle inventory operations.

**JUSTICE COURT TECHNOLOGY FUND**

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**ELECTION CONTRACT SERVICES FUND**

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

**WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

**WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

**WEBB COUNTY SHERIFF STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**DISTRICT ATTORNEY HOT CHECK FEE FUND**

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

**DRUG IMPACT COURT RESERVE FUND**

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

**COURTHOUSE SECURITY FEES FUND**

These revenues are collected by Webb County in compliance with state law to cover security costs.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**GRAFFITI ERADICATION FUND**

This fund is used to account for fees assessed and collected by the County's five justices of the peace for the purpose of cleaning graffiti. Expenditures are authorized by the County's Commissioners' Court.

**LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND**

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

**WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND**

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

**WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)**

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

**RURAL RAIL TRANSPORTATION DISTRICT FUND**

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

**PAYROLL CLEARING FUND**

The Webb County Payroll Fund accounts for payroll transactions for Webb County

**CITY OF LAREDO**

**CITY OF LAREDO HOMELESS PREVENTION FUND**

Revenues are from the City of Laredo, Texas. This program is used to assist individuals and/or families on the verge of becoming homeless; they are assisted with utility, rent, and/or mortgage payments.

**ELDERLY NUTRITION PROGRAM**

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**LAREDO INDEPENDENT SCHOOL DISTRICT-BOOT CAMP PROGRAM**

Revenues are from the Laredo Independent School District. This program is for physical education and community service aimed at junior school and high school youths who are referred to the Webb County Justice of the Peace Courts for truancy.

**FEDERAL GRANTS**

**U.S. Department of Health and Human Services**

**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

**WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP**

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

**WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-DOE**

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

**COMMUNITY SERVICE BLOCK GRANT**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

**MEALS ON WHEELS**

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

**CHILDREN'S JUSTICE ACT CLUSTER COURT**

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**U.S. Department of Housing and Urban Development**

HUD NEIGHBORHOOD INITIATIVES PROGRAM #B-00-NI-TX-WC-0002

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

SELF HELP CENTER PROGRAM – TCDP CONTRACT #721003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

ORCA RIO BRAVO HOUSING REHABILITATION – CONTRACT #719000

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide for the redesigning and reconstructing of inadequate drainage in the City of Rio Bravo.

**U.S. Department of Agriculture**

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

**U.S. Department of Justice**

C.O.P.S IN SCHOOL PROGRAM

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. Funds are use to employ six additional School Resource Officers.

HOMELAND SECURITY

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services (COPS). Funds are used to supplement officer overtime budgets for a period of one year to support community policing and homeland security efforts.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are used to purchase law enforcement equipment.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

CRIMINAL JUSTICE DIVISION-PURCHASE OF JUVENILE JUSTICE ALTERNATIVES

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. Funds are provided to purchase services for juvenile rehabilitation.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

SAFE-HAVEN PROGRAM

Revenues are from the U.S. Department of Justice Programs. These funds support supervised visitation and safe exchange option for families with a history of domestic violence, child abuse, sexual assault and stalking.

CRIMINAL JUSTICE DIVISION – DISTRICT ATTORNEY'S INITIATIVE AGAINST DOMESTIC VIOLENCE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

CRIMINAL JUSTICE DIVISION - DISTRICT ATTORNEY'S DOMESTIC VIOLENCE-COUNSELORS

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ two domestic violence counselors.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE (PROSECUTOR)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide legal representation to female victims of domestic violence in criminal and civil cases.

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

CRIMINAL JUSTICE DIVISION - LAREDO MULTI-AGENCY NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**U.S. Federal Emergency Management Agency**

**EMERGENCY FOOD AND SHELTER PROGRAM**

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide rural area participants with assistance in paying utilities.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by CPL Retail Energy for the Neighbor-to-Neighbor Program. The funds are to be used to help needy people experiencing an energy emergency or crisis.

**COMMUNITY EMERGENCY RESPONSE TEAM**

Revenues are from the U.S. Federal Emergency Management Agency. The program educates people about disaster preparedness for hazards that may impact their area and trains them in basic disaster response skills.

**U.S. Department of Transportation**

**PUBLIC TRANSPORTATION FOR NON-URBANIZED AREAS**

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

**U.S. Corporation for National and Community Service**

**VISTA VOLUNTEER PROGRAM**

Revenues are from the U.S. Corporation for National and Community Service. Funds are used to supplement efforts to eliminate poverty and poverty-related problems by enabling persons to perform meaningful and constructive service as volunteers.

**Other Federal Financial Assistance**

**U.S. TREASURY DEPT. BUREAU OF A.T.F. GANG RESISTANCE & EDUCATION AND TRAINING (G.R.E.A.T.) PROGRAM.**

Revenues are from the U.S. Alcohol, Tobacco, Firearms and Explosives Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS**

**Community Justice Assistance Division**

**COMMUNITY CORRECTIONS PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

**DAY REPORTING CENTER**

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

**COMMUNITY JUSTICE ASSISTANCE DIVISION - RESIDENTIAL TREATMENT CENTER**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

**BASIC SUPERVISION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

**TREATMENT INCARCERATION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

**MENTALLY IMPAIRED CASELOAD**

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

**HOME CONTRACT FOR DEED CONVERSION CONTRACT #542006**

Revenues are from the Texas Department of Housing and Community Affairs. This program shall use deferred forgivable loans to assist homebuyers with acquisition and rehabilitation assistance.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**Texas Department of Housing and Community Affairs**

HOME OWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRACT #1000038

Revenues are from the Texas Department of Housing and Community Affairs. This program shall provide homeowners with grants to reconstruct or rehabilitate their homes.

**Texas Juvenile Probation Commission**

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

PROGRESSIVE SANCTIONS ISJPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

SALARY ADJUSTMENT JUVENILE OFFICERS

Revenues are from the Texas Juvenile Probation Commission to provide funding to certified juvenile probation officers and certified detention officers as a salary supplement.

STATE AID

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the board in adhering to the Commission's standards and policies.

PROGRESSIVE SANCTIONS JPO

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of supervision and programs to juvenile offenders who are assigned to Levels 2 or 3 of the Progressive Sanctions Model.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS**

Revenues are from the Texas Juvenile Probation Commission to provide funds for programs and services for juveniles who are assigned to Levels 1-2-3 of the Progressive Sanctions Model.

**VERTEX TARGETED OPPORTUNITIES (JUSTICE BENEFITS, INC.)**

Revenues are from Texas Juvenile Probation Commission. Vertex Targeted Opportunities, Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

**Texas Automobile Theft Prevention Authority**

**CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE**

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

**Texas Water Development Board**

**HIGHWAY 59 FACILITY PLAN CONTRACT 2001-483-441**

Revenues are from the Texas Water Development Board and Border Environment Cooperation Commission. These funds are used for a facility engineering plan for the economically distressed area known as highway 59 colonias.

**Texas Parks & Wildlife Department**

**COMMUNITY OUTDOOR OUTREACH PROGRAM**

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**Texas State Comptroller**

**SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION**

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

**STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS**

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

**STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND**

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

**Office of the Attorney General**

**OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2**

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

**Criminal Justice Division**

**POLICE ACTIVITY LEAGUE (PAL)**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to implement a program to deter juvenile crime.

**TEXAS TASK FORCE ON INDIGENT DEFENSE**

Revenues are from the Texas Task Force on Indigent Defense. This program is to assist in funding and indigent defense coordinator for one year and county providing the second full year of funding in the same amount.

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 265,531	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	265,335	-	17,414	13,690
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>265,335</u>	<u>265,531</u>	<u>17,414</u>	<u>13,690</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	15,000	-	-
Due to other funds	-	228,985	29	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	2,584	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>243,985</u>	<u>2,613</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	63,989	108,659	7,598	-
Unreserved	201,346	(87,112)	7,203	13,690
Total fund balances	<u>265,335</u>	<u>21,546</u>	<u>14,801</u>	<u>13,690</u>
Total liabilities and fund balances	<u>\$ 265,335</u>	<u>\$ 265,531</u>	<u>\$ 17,414</u>	<u>\$ 13,690</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax Assessor Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	263,852	-	-
Due from other funds	76,331	1,730,615	-	127,747
Receivable from other governments	-	32,520	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>76,331</u>	<u>2,026,987</u>	<u>-</u>	<u>127,747</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,324	88,298	-	418
Due to other funds	-	5,529	-	4
Payable to other governments	-	-	-	-
Deferred revenue	-	255,567	-	-
Other accrued expenses	4,274	106,872	-	-
Other payables	-	9,836	-	-
Total liabilities	<u>5,598</u>	<u>466,102</u>	<u>-</u>	<u>422</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	2,815	1,406,581	-	82,574
Unreserved	67,918	154,303	-	44,751
Total fund balances	<u>70,733</u>	<u>1,560,885</u>	<u>-</u>	<u>127,325</u>
Total liabilities and fund balances	<u>\$ 76,331</u>	<u>\$ 2,026,987</u>	<u>\$ -</u>	<u>\$ 127,747</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Election Contract Services</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>	<u>Webb County Sheriff Federal Forfeiture</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 27,013	\$ 63,902	\$ 6,282	\$ 144,400
Taxes receivable, net	-	-	-	-
Due from other funds	160	-	-	16,596
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>27,173</u>	<u>63,902</u>	<u>6,282</u>	<u>160,996</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	5,643	-	975
Due to other funds	-	3,223	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	2,340	-	-
Other accrued expenses	-	898	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>12,104</u>	<u>-</u>	<u>975</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	93,024	83,624	8,078	159,379
Unreserved	(65,851)	(31,826)	(1,796)	642
Total fund balances	<u>27,173</u>	<u>51,798</u>	<u>6,282</u>	<u>160,021</u>
Total liabilities and fund balances	<u>\$ 27,173</u>	<u>\$ 63,902</u>	<u>\$ 6,282</u>	<u>\$ 160,996</u>

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004**

	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forefeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>District Attorney Hot Check Fee</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 391,944	\$ 899,610	\$ 271,050	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	49,210
Receivable from other governments	-	-	-	-
Other receivables	-	36	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>391,944</u>	<u>899,646</u>	<u>271,050</u>	<u>49,210</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	15,320	1,857	2,068	-
Due to other funds	1,486	52,125	32,410	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	10,360	-
Other accrued expenses	-	2,250	3,329	1,665
Other payables	-	-	-	-
Total liabilities	<u>16,806</u>	<u>56,232</u>	<u>48,167</u>	<u>1,665</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	492,271	509,713	196,322	45,857
Unreserved	(117,133)	333,701	26,561	1,688
Total fund balances	<u>375,138</u>	<u>843,414</u>	<u>222,883</u>	<u>47,545</u>
Total liabilities and fund balances	<u>\$ 391,944</u>	<u>\$ 899,646</u>	<u>\$ 271,050</u>	<u>\$ 49,210</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Drug Impact Court Reserve</u>	<u>Courthouse Security Fees</u>	<u>Graffiti Eradication</u>	<u>Laredo Webb County Child Welfare Unit</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 112,876
Taxes receivable, net	-	-	-	-
Due from other funds	140,725	79,149	141	100
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>140,725</u>	<u>79,149</u>	<u>141</u>	<u>112,976</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	4,607	3	-	-
Due to other funds	235	3	141	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	8,412	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>13,254</u>	<u>6</u>	<u>141</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	213,874	52,386	-	107,971
Unreserved	(86,404)	26,756	-	5,005
Total fund balances	<u>127,471</u>	<u>79,143</u>	<u>-</u>	<u>112,976</u>
Total liabilities and fund balances	<u>\$ 140,725</u>	<u>\$ 79,149</u>	<u>\$ 141</u>	<u>\$ 112,976</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Webb County Sheriff Jail Match/Patch Program</u>	<u>Webb County Rural Rail Transportation District</u>	<u>Payroll Clearing</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 92,990	\$ 1,222	\$ -	\$ 2,219
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	7,682	35,859
Receivable from other governments	-	-	-	-
Other receivables	-	-	5	98,542
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>92,990</u>	<u>1,222</u>	<u>7,687</u>	<u>136,620</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	297	122,101
Due to other funds	-	-	-	310
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	14,209
Total liabilities	<u>-</u>	<u>-</u>	<u>297</u>	<u>136,620</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	77,181	962	17,795	-
Unreserved	15,809	260	(10,405)	-
Total fund balances	<u>92,990</u>	<u>1,222</u>	<u>7,390</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 92,990</u>	<u>\$ 1,222</u>	<u>\$ 7,687</u>	<u>\$ 136,620</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>City of Laredo</u> <u>Homeless Prevention</u>	<u>Elderly Nutrition</u>	<u>LISD - Bootcamp</u> <u>Program</u>	<u>Comprehensive</u> <u>Energy Assistance</u> <u>Program</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	1,641	23,369	-
Receivable from other governments	2,494	7,154	-	82,824
Other receivables	2,800	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>5,294</u>	<u>8,795</u>	<u>23,369</u>	<u>82,824</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	700	3,904	-	15,263
Due to other funds	4,594	3,219	-	54,148
Payable to other governments	-	-	-	-
Deferred revenue	-	-	22,120	11,445
Other accrued expenses	-	1,672	1,249	1,968
Other payables	-	-	-	-
Total liabilities	<u>5,294</u>	<u>8,795</u>	<u>23,369</u>	<u>82,824</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	2,635
Unreserved	-	-	-	(2,635)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,294</u>	<u>\$ 8,795</u>	<u>\$ 23,369</u>	<u>\$ 82,824</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Children's Justice Act</u> <u>Cluster Court</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	4,613	45,049	-
Receivable from other governments	13,258	35,981	35,008	240
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u><u>13,258</u></u>	<u><u>40,594</u></u>	<u><u>80,057</u></u>	<u><u>240</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	7,172	3,043	4,685	15
Due to other funds	5,198	6,736	64,951	225
Payable to other governments	-	-	-	-
Deferred revenue	-	13,871	-	-
Other accrued expenses	888	16,944	10,421	-
Other payables	-	-	-	-
<b>Total liabilities</b>	<u><u>13,258</u></u>	<u><u>40,594</u></u>	<u><u>80,057</u></u>	<u><u>240</u></u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	2,988	(224)	(3,168)	-
<b>Unreserved</b>	<u>(2,988)</u>	<u>224</u>	<u>3,168</u>	<u>-</u>
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 13,258</u></u>	<u><u>\$ 40,594</u></u>	<u><u>\$ 80,057</u></u>	<u><u>\$ 240</u></u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>HUD Neighborhood Initiatives</u>	<u>TDHCA Self Help Center 721003</u>	<u>ORCA - Rio Bravo Housing Rehabilitation</u>	<u>Child And Adult Care Food Program</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	19,821	-	9,284
Receivable from other governments	4,839	957,533	18,377	93,055
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	1,000	-	-
Total assets	<u>4,839</u>	<u>978,354</u>	<u>18,377</u>	<u>102,339</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	13	25,452	739	42,549
Due to other funds	3,711	919,068	16,988	48,847
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	1,115	7,659	650	10,943
Other payables	-	26,175	-	-
Total liabilities	<u>4,839</u>	<u>978,354</u>	<u>18,377</u>	<u>102,339</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	(25,805)
Unreserved	-	-	-	25,805
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,839</u>	<u>\$ 978,354</u>	<u>\$ 18,377</u>	<u>\$ 102,339</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>U.S. Department Of Justice - C.O.P.S. In School Program</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	500	-	-	58,636
Receivable from other governments	73,723	12,851	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>74,223</u>	<u>12,851</u>	<u>-</u>	<u>58,636</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	17,323
Due to other funds	66,882	12,851	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	41,313
Other accrued expenses	7,341	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>74,223</u>	<u>12,851</u>	<u>-</u>	<u>58,636</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 74,223</u>	<u>\$ 12,851</u>	<u>\$ -</u>	<u>\$ 58,636</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>U.S. Department of Justice - Local Law Enforcement Block Grant</u>	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD Purchase Of Juvenile Justice Alternatives</u>	<u>CJD Women's Legal Advocate</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	38,109	-	1,300	6,005
Receivable from other governments	-	17,145	-	9,775
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>38,109</u>	<u>17,145</u>	<u>1,300</u>	<u>15,780</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	1,300	2,648
Due to other funds	-	14,971	-	11,725
Payable to other governments	-	-	-	-
Deferred revenue	38,109	-	-	-
Other accrued expenses	-	2,174	-	1,407
Other payables	-	-	-	-
Total liabilities	<u>38,109</u>	<u>17,145</u>	<u>1,300</u>	<u>15,780</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 38,109</u>	<u>\$ 17,145</u>	<u>\$ 1,300</u>	<u>\$ 15,780</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>U.S. Department of Justice - Safe Haven</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>	<u>CJD District Attorney's Domestic Violence Counselors</u>	<u>CJD Women's Legal Advocate (Prosecutor)</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	13,522	3,012	9,289	1,300
Receivable from other governments	11,598	11,995	16,176	15,500
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>25,120</u>	<u>15,007</u>	<u>25,465</u>	<u>16,800</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	16,819	-	-	-
Due to other funds	-	13,001	21,520	14,473
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	8,301	2,006	3,945	2,327
Other payables	-	-	-	-
<b>Total liabilities</b>	<u>25,120</u>	<u>15,007</u>	<u>25,465</u>	<u>16,800</u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
<b>Unreserved</b>	-	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 25,120</u>	<u>\$ 15,007</u>	<u>\$ 25,465</u>	<u>\$ 16,800</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Multi- Agency</u> <u>Narcotics Task Force</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>DEA - Laredo</u> <u>Financial Task Force</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,072	-	-	12,881
Receivable from other governments	-	197,961	20,307	67,787
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>1,072</u>	<u>197,961</u>	<u>20,307</u>	<u>80,668</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	26	-	-	-
Due to other funds	-	106,117	17,859	72,926
Payable to other governments	-	-	-	-
Deferred revenue	1,046	-	-	-
Other accrued expenses	-	12,469	2,448	7,742
Other payables	-	79,375	-	-
Total liabilities	<u>1,072</u>	<u>197,961</u>	<u>20,307</u>	<u>80,668</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,072</u>	<u>\$ 197,961</u>	<u>\$ 20,307</u>	<u>\$ 80,668</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>DEA Narcotics Task Force</u>	<u>CAA Emergency Food &amp; Shelter</u>	<u>Community Emergency Response Team</u>	<u>Public Transportation For Non Urbanized Areas</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	10,952	1,380	-	-
Receivable from other governments	55,833	-	3,436	83,302
Other receivables	-	-	-	-
Inventories	-	-	-	2,187
Prepaid expenses	-	-	-	-
Total assets	<u>66,785</u>	<u>1,380</u>	<u>3,436</u>	<u>85,489</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	2,825	17,379
Due to other funds	58,975	-	611	49,423
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	7,810	818	-	16,372
Other payables	-	440	-	128
Total liabilities	<u>66,785</u>	<u>1,258</u>	<u>3,436</u>	<u>83,302</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	2,187
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	1,560	-	(9,208)
Unreserved	-	(1,438)	-	9,208
Total fund balances	<u>-</u>	<u>122</u>	<u>-</u>	<u>2,187</u>
Total liabilities and fund balances	<u>\$ 66,785</u>	<u>\$ 1,380</u>	<u>\$ 3,436</u>	<u>\$ 85,489</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>VISTA Volunteer Program</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, &amp; Firearms Gang Resistance &amp; Education And Training Program (G.R.E.A.T)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 419,315	\$ 106,371
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	10,412	-
Receivable from other governments	4,861	-	-	-
Other receivables	-	-	385	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>4,861</u>	<u>-</u>	<u>430,112</u>	<u>106,371</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	27	-	4,864	1,647
Due to other funds	-	-	354,865	72,578
Payable to other governments	-	-	-	-
Deferred revenue	-	-	47,119	26,716
Other accrued expenses	4,834	-	23,264	5,430
Other payables	-	-	-	-
Total liabilities	<u>4,861</u>	<u>-</u>	<u>430,112</u>	<u>106,371</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,861</u>	<u>\$ -</u>	<u>\$ 430,112</u>	<u>\$ 106,371</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 462,973	\$ 598,966	\$ 78,124	\$ 44,884
Taxes receivable, net	-	-	-	-
Due from other funds	-	3,530	-	157
Receivable from other governments	-	-	-	-
Other receivables	3	13,299	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>462,976</u>	<u>615,795</u>	<u>78,124</u>	<u>45,041</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	9,805	-	-
Due to other funds	458,640	121,859	30,624	28,776
Payable to other governments	-	-	-	-
Deferred revenue	-	100,893	47,500	8,656
Other accrued expenses	-	46,920	-	1,876
Other payables	4,336	80,504	-	-
Total liabilities	<u>462,976</u>	<u>359,981</u>	<u>78,124</u>	<u>39,308</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	200,533	-	-
Unreserved	-	55,282	-	5,733
Total fund balances	<u>-</u>	<u>255,814</u>	<u>-</u>	<u>5,733</u>
Total liabilities and fund balances	<u>\$ 462,976</u>	<u>\$ 615,795</u>	<u>\$ 78,124</u>	<u>\$ 45,041</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>TDHCA Home Contract for Deed Conversion</u>	<u>TDHCA Home Owner Occupied Assistance Program</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	3,654	23,787
Receivable from other governments	6,933	4,860	2,123	18,707
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>6,933</u>	<u>4,860</u>	<u>5,777</u>	<u>42,494</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	2,271	-
Due to other funds	6,933	4,860	-	21,086
Payable to other governments	-	-	643	14,257
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	1,401	7,151
Other payables	-	-	1,462	-
Total liabilities	<u>6,933</u>	<u>4,860</u>	<u>5,777</u>	<u>42,494</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 6,933</u>	<u>\$ 4,860</u>	<u>\$ 5,777</u>	<u>\$ 42,494</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	8,900	37,839	41,636
Receivable from other governments	3,409	8,377	6,148	33,415
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>3,409</u>	<u>17,277</u>	<u>43,987</u>	<u>75,051</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	592	-
Due to other funds	2,010	-	21,525	61,895
Payable to other governments	-	13,469	20,862	-
Deferred revenue	-	-	-	-
Other accrued expenses	1,399	3,808	1,008	13,156
Other payables	-	-	-	-
Total liabilities	<u>3,409</u>	<u>17,277</u>	<u>43,987</u>	<u>75,051</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,409</u>	<u>\$ 17,277</u>	<u>\$ 43,987</u>	<u>\$ 75,051</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>TJPC Progressive</u> <u>Sanction Level 1,2,3</u>	<u>Vertex Targeted</u> <u>Opportunities</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task Force</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 444,939	\$ 788,575	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,075	2,530	-	-
Receivable from other governments	2,613	-	96,819	2,145
Other receivables	-	-	47,731	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u><u>4,688</u></u>	<u><u>447,469</u></u>	<u><u>933,125</u></u>	<u><u>2,145</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	354	-	37,782	-
Due to other funds	-	37,246	330,603	118
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	1,037	-	35,678	2,027
Other payables	3,297	-	-	-
<b>Total liabilities</b>	<u><u>4,688</u></u>	<u><u>37,246</u></u>	<u><u>404,063</u></u>	<u><u>2,145</u></u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	247,790	615,672	-
Unreserved	-	162,433	(86,610)	-
<b>Total fund balances</b>	<u><u>-</u></u>	<u><u>410,223</u></u>	<u><u>529,062</u></u>	<u><u>-</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 4,688</u></u>	<u><u>\$ 447,469</u></u>	<u><u>\$ 933,125</u></u>	<u><u>\$ 2,145</u></u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>TWDB Highway 59 Facility Plan</u>	<u>Texas Parks &amp; Wildlife-Community Outdoor Outreach Program</u>	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education &amp; Prevention</u>	<u>State Comptroller's Office Law Enforcement</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	2,761	19,301
Receivable from other governments	72,520	-	-	-
Other receivables	-	-	-	315
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>72,520</u>	<u>-</u>	<u>2,761</u>	<u>19,616</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	1,137	572
Due to other funds	64,826	-	-	-
Payable to other governments	-	-	121	-
Deferred revenue	-	-	1,503	-
Other accrued expenses	-	-	-	-
Other payables	7,694	-	-	-
Total liabilities	<u>72,520</u>	<u>-</u>	<u>2,761</u>	<u>572</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	13,545
Unreserved	-	-	-	5,499
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,044</u>
Total liabilities and fund balances	<u>\$ 72,520</u>	<u>\$ -</u>	<u>\$ 2,761</u>	<u>\$ 19,616</u>

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004**

	<u>State Comptroller's Office 49th District Court</u>	<u>Office Of The Attorney General Contract # 00- 03847.A2</u>	<u>CJD Police Activity League (Pal)</u>	<u>Task Force - Indigent Defense</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 29,459	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	58,299	-	-
Receivable from other governments	-	-	-	9,899
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>29,459</u>	<u>58,299</u>	<u>-</u>	<u>9,899</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	366	-	-	7,882
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	2,017
Other payables	-	-	-	-
Total liabilities	<u>366</u>	<u>-</u>	<u>-</u>	<u>9,899</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	51,685	55,683	13,698	-
Unreserved	(22,592)	2,616	(13,698)	-
Total fund balances	<u>29,093</u>	<u>58,299</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 29,459</u>	<u>\$ 58,299</u>	<u>\$ -</u>	<u>\$ 9,899</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

**Total-Nonmajor**  
**Special Revenues**  
**Funds**

**ASSETS**

Cash and cash equivalents	\$ 5,252,644
Taxes receivable, net	263,852
Due from other funds	3,037,370
Receivable from other governments	2,153,501
Other receivables	163,116
Inventories	2,187
Prepaid expenses	1,000
Total assets	<u>10,873,670</u>

**LIABILITIES AND FUND BALANCES**

**Liabilities:**

Accounts payable	478,817
Due to other funds	3,540,191
Payable to other governments	49,352
Deferred revenue	628,558
Other accrued expenses	409,959
Other payables	227,456
Total liabilities	<u>5,334,333</u>

**Fund balances:**

Reserved for:	
Inventories	2,187
Debt service	-
Capital projects	-
Other purposes	4,898,037
Unreserved	639,113
Total fund balances	<u>5,539,337</u>

Total liabilities and fund balances	<u>\$ 10,873,670</u>
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Concluded

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	403,075	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	201,346	-	31,981	13,690
Investment earnings	-	2,524	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>201,346</u>	<u>405,599</u>	<u>31,981</u>	<u>13,690</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	377,711	79,978	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>377,711</u>	<u>79,978</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>201,346</u>	<u>27,888</u>	<u>(47,997)</u>	<u>13,690</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	55,200	-
Transfers out	-	(115,000)	-	-
Total other financing sources and uses	<u>-</u>	<u>(115,000)</u>	<u>55,200</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>201,346</u>	<u>(87,112)</u>	<u>7,203</u>	<u>13,690</u>
Fund balances - beginning, Restated	<u>63,989</u>	<u>108,658</u>	<u>7,598</u>	<u>-</u>
Fund balances - ending	<u>\$ 265,335</u>	<u>\$ 21,546</u>	<u>\$ 14,801</u>	<u>\$ 13,690</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>Webb County Clerk Records Management and Preservation</u>	<u>Road and Bridge</u>	<u>Webb County Tax Assessor Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 149,239	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,651,028	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	32,520	-	-
Charges for services	206,061	2,482,585	19,335	67,958
Investment earnings	-	-	-	-
Miscellaneous	-	29,638	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>206,061</u>	<u>4,345,010</u>	<u>19,335</u>	<u>67,958</u>
<b>EXPENDITURES</b>				
Current:				
General government	138,143	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	23,207
Health and human services	-	-	-	-
Infrastructure and environmental services	-	3,826,609	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	16,854	-
Interest and other charges	-	-	2,481	-
Capital outlay	-	19,788	-	-
Total Expenditures	<u>138,143</u>	<u>3,846,397</u>	<u>19,335</u>	<u>23,207</u>
Excess (deficiency) of revenues over expenditures	<u>67,918</u>	<u>498,613</u>	<u>-</u>	<u>44,751</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(349,923)	-	-
Total other financing sources and uses	<u>-</u>	<u>(349,923)</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	5,613	-	-
Net change in fund balances	67,918	154,303	-	44,751
Fund balances - beginning, Restated	2,815	1,406,582	-	82,574
Fund balances - ending	<u>\$ 70,733</u>	<u>\$ 1,560,885</u>	<u>\$ -</u>	<u>\$ 127,325</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Election Contract Services</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>	<u>Webb County Sheriff Federal Forfeiture</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	173,398	-	-	-
Investment earnings	-	816	89	1,617
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>173,398</u>	<u>816</u>	<u>89</u>	<u>1,617</u>
<b>EXPENDITURES</b>				
Current:				
General government	239,249	-	-	-
Public safety	-	32,642	1,885	975
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>239,249</u>	<u>32,642</u>	<u>1,885</u>	<u>975</u>
Excess (deficiency) of revenues over expenditures	<u>(65,851)</u>	<u>(31,826)</u>	<u>(1,796)</u>	<u>642</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(65,851)</u>	<u>(31,826)</u>	<u>(1,796)</u>	<u>642</u>
Fund balances - beginning, Restated	<u>93,024</u>	<u>83,624</u>	<u>8,078</u>	<u>159,379</u>
Fund balances - ending	<u>\$ 27,173</u>	<u>\$ 51,798</u>	<u>\$ 6,282</u>	<u>\$ 160,021</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forefeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>District Attorney Hot Check Fee</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	567,057	127,284	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	43,990
Investment earnings	5,149	6,719	2,713	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>5,149</u>	<u>573,776</u>	<u>129,997</u>	<u>43,990</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	105,105	185,110	103,436	-
Justice system	-	-	-	42,302
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	17,177	43,955	-	-
Total Expenditures	<u>122,282</u>	<u>229,065</u>	<u>103,436</u>	<u>42,302</u>
Excess (deficiency) of revenues over expenditures	<u>(117,133)</u>	<u>344,711</u>	<u>26,561</u>	<u>1,688</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(11,010)	-	-
Total other financing sources and uses	<u>-</u>	<u>(11,010)</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(117,133)</u>	<u>333,701</u>	<u>26,561</u>	<u>1,688</u>
Fund balances - beginning, Restated	<u>492,271</u>	<u>509,713</u>	<u>196,322</u>	<u>45,857</u>
Fund balances - ending	<u>\$ 375,138</u>	<u>\$ 843,414</u>	<u>\$ 222,883</u>	<u>\$ 47,545</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Drug Impact Court</u> <u>Reserve</u>	<u>Courthouse Security</u> <u>Fees</u>	<u>Graffiti Eradication</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	212,022	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	4,500
Charges for services	-	186,756	-	-
Investment earnings	-	-	-	1,174
Miscellaneous	-	-	-	540
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>212,022</u>	<u>186,756</u>	<u>-</u>	<u>6,214</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	292,826	-	-	-
Health and human services	-	-	-	1,209
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	5,600	-	-	-
Total Expenditures	<u>298,426</u>	<u>-</u>	<u>-</u>	<u>1,209</u>
Excess (deficiency) of revenues over expenditures	<u>(86,404)</u>	<u>186,756</u>	<u>-</u>	<u>5,005</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(160,000)	-	-
Total other financing sources and uses	<u>-</u>	<u>(160,000)</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(86,404)</u>	<u>26,756</u>	<u>-</u>	<u>5,005</u>
Fund balances - beginning, Restated	<u>213,875</u>	<u>52,387</u>	<u>-</u>	<u>107,971</u>
Fund balances - ending	<u>\$ 127,471</u>	<u>\$ 79,143</u>	<u>\$ -</u>	<u>\$ 112,976</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Webb County Sheriff Jail Match/Patch Program</u>	<u>Webb County Rural Rail Transportation District</u>	<u>Payroll Clearing</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	753	-	-
Investment earnings	-	-	-	-
Miscellaneous	19,999	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>19,999</u>	<u>753</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	10,405	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	4,190	493	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>4,190</u>	<u>493</u>	<u>10,405</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>15,809</u>	<u>260</u>	<u>(10,405)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>15,809</u>	<u>260</u>	<u>(10,405)</u>	<u>-</u>
Fund balances - beginning, Restated	<u>77,181</u>	<u>962</u>	<u>17,795</u>	<u>-</u>
Fund balances - ending	<u>\$ 92,990</u>	<u>\$ 1,222</u>	<u>\$ 7,390</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>City of Laredo</u>		<u>LISD - Bootcamp</u>	<u>Comprehensive</u>
	<u>Homeless Prevention</u>	<u>Elderly Nutrition</u>	<u>Program</u>	<u>Energy Assistance</u>
				<u>Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,696	-	35,963	427,745
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	100,000	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>5,696</u>	<u>100,000</u>	<u>35,963</u>	<u>427,745</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	35,963	-
Health and human services	5,696	100,000	-	430,380
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>5,696</u>	<u>100,000</u>	<u>35,963</u>	<u>430,380</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,635)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	(2,635)
Fund balances - beginning, Restated	-	-	-	2,635
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>Weatherization</u> <u>Assistance For Low</u> <u>Income Persons</u>	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>Children's Justice Act</u> <u>Cluster Court</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	147,957	457,311	331,852	1,077
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	2,045	-	-
Grant matching	-	132,455	94,145	531
Other revenue 2	-	-	-	-
Total revenues	<u>147,957</u>	<u>591,811</u>	<u>425,997</u>	<u>1,608</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	1,608
Health and human services	150,945	591,587	422,829	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>150,945</u>	<u>591,587</u>	<u>422,829</u>	<u>1,608</u>
Excess (deficiency) of revenues over expenditures	<u>(2,988)</u>	<u>224</u>	<u>3,168</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(2,988)	224	3,168	-
Fund balances - beginning, Restated	2,988	(224)	(3,168)	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>HUD Neighborhood Initiatives</u>	<u>TDHCA Self Help Center 721003</u>	<u>ORCA - Rio Bravo Housing Rehabilitation</u>	<u>Child And Adult Care Food Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	45,657	801,157	32,963	761,933
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>45,657</u>	<u>801,157</u>	<u>32,963</u>	<u>761,933</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	736,128
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	45,657	293,646	32,963	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	507,511	-	-
Total Expenditures	<u>45,657</u>	<u>801,157</u>	<u>32,963</u>	<u>736,128</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,805</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	25,805
Fund balances - beginning, Restated	-	-	-	(25,805)
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>U.S. Department Of Justice - C.O.P.S. In School Program</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	251,418	54,087	33,375	36,756
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	3,047	23,044	3,708	4,084
Other revenue 2	-	-	-	-
Total revenues	<u>254,465</u>	<u>77,131</u>	<u>37,083</u>	<u>40,840</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	254,465	77,131	920	40,840
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	36,163	-
Total Expenditures	<u>254,465</u>	<u>77,131</u>	<u>37,083</u>	<u>40,840</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u><b>U.S. Department of Justice - Local Law Enforcement Block Grant</b></u>	<u><b>CJD Juvenile Accountability Incentive Block</b></u>	<u><b>CJD Purchase Of Juvenile Justice Alternatives</b></u>	<u><b>CJD Women's Legal Advocate</b></u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	32,970	5,294	32,842
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	3,117	4,891	14,064
Other revenue 2	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>36,087</u>	<u>10,185</u>	<u>46,906</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	36,087	10,185	46,906
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>36,087</u>	<u>10,185</u>	<u>46,906</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>U.S. Department of Justice - Safe Haven</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>	<u>CJD District Attorney's Domestic Violence Counselors</u>	<u>CJD Women's Legal Advocate (Prosecutor)</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	105,950	44,793	67,600	49,981
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	14,015	48,709	16,542
Other revenue 2	-	-	-	-
Total revenues	<u>105,950</u>	<u>58,808</u>	<u>116,309</u>	<u>66,523</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	105,950	58,808	116,309	66,523
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>105,950</u>	<u>58,808</u>	<u>116,309</u>	<u>66,523</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>CJD STDC Juvenile</u> <u>Accountability</u> <u>Incentive Block</u>	<u>CJD City of Laredo</u> <u>Multi- Agency</u> <u>Narcotics Task Force</u>	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>DEA - Laredo</u> <u>Financial Task Force</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	10,310	384,575	66,502	198,025
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	43,961	976	1,870
Other revenue 2	-	-	-	-
Total revenues	<u>10,310</u>	<u>428,536</u>	<u>67,478</u>	<u>199,895</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	428,536	67,478	210,905
Justice system	10,310	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>10,310</u>	<u>428,536</u>	<u>67,478</u>	<u>210,905</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,010)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	11,010
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,010</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>DEA Narcotics Task</u>	<u>CAA Emergency Food</u>	<u>Community Emergency</u>	<u>Public Transportation</u>
	<u>Force</u>	<u>&amp; Shelter</u>	<u>Response Team</u>	<u>For Non Urbanized</u>
				<u>Areas</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	191,187	54,299	7,936	745,087
Charges for services	-	-	-	116,519
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	160
Grant matching	15,357	26,329	-	106,131
Other revenue 2	-	-	-	-
<b>Total revenues</b>	<u>206,544</u>	<u>80,628</u>	<u>7,936</u>	<u>967,897</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	206,544	-	7,936	-
Justice system	-	-	-	-
Health and human services	-	82,066	-	-
Infrastructure and environmental services	-	-	-	800,999
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	157,690
<b>Total Expenditures</b>	<u>206,544</u>	<u>82,066</u>	<u>7,936</u>	<u>958,689</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,438)</u>	<u>-</u>	<u>9,208</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	(1,438)	-	9,208
Fund balances - beginning, Restated	-	1,560	-	(7,021)
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 122</u>	<u>\$ -</u>	<u>\$ 2,187</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>VISTA Volunteer Program</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, &amp; Firearms Gang Resistance &amp; Education And Training Program (G.R.E.A.T)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	59,613	41,242	425,044	172,807
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	203,758	-
Grant matching	15,217	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>74,830</u>	<u>41,242</u>	<u>628,802</u>	<u>172,807</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	41,242	-	-
Justice system	-	-	-	-
Health and human services	74,830	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	762,896	177,765
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>74,830</u>	<u>41,242</u>	<u>762,896</u>	<u>177,765</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(134,094)</u>	<u>(4,958)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	134,094	4,958
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>134,094</u>	<u>4,958</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>	<u>CJAD Mentally Impaired Caseload</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	867,789	189,362	60,166
Charges for services	-	-	-	-
Investment earnings	-	13,567	-	-
Miscellaneous	-	732,417	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	-	1,613,773	189,362	60,166
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	1,399,306	209,495	54,433
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	1,399,306	209,495	54,433
Excess (deficiency) of revenues over expenditures	-	214,467	(20,133)	5,733
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	20,133	-
Transfers out	-	(159,185)	-	-
Total other financing sources and uses	-	(159,185)	20,133	-
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	55,282	-	5,733
Fund balances - beginning, Restated	-	200,532	-	-
Fund balances - ending	\$ -	\$ 255,814	\$ -	\$ 5,733

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>TDHCA Home Contract for Deed Conversion</u>	<u>TDHCA Home Owner Occupied Assistance Program</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	6,933	4,860	42,465	313,793
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>6,933</u>	<u>4,860</u>	<u>42,465</u>	<u>313,793</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	42,465	313,793
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	6,933	4,860	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>6,933</u>	<u>4,860</u>	<u>42,465</u>	<u>313,793</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>Progressive Sanctions ISJPO</u>	<u>TJPC Salary Adjustment Juvenile Officers</u>	<u>TJPC State Aid</u>	<u>Progressive Sanctions JPO</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	27,238	98,470	142,074	239,608
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	13,543	-	-	154,164
Other revenue 2	-	-	-	-
Total revenues	<u>40,781</u>	<u>98,470</u>	<u>142,074</u>	<u>393,772</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	40,781	98,470	142,074	393,772
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>40,781</u>	<u>98,470</u>	<u>142,074</u>	<u>393,772</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>TJPC Progressive Sanction Level 1,2,3</u>	<u>Vertex Targeted Opportunities</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo Auto Theft Task Force</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	43,069	183,411	713,782	36,148
Charges for services	-	-	394,120	-
Investment earnings	-	4,004	8,944	-
Miscellaneous	-	2,530	-	-
Grant matching	-	-	-	24,652
Other revenue 2	-	-	-	-
Total revenues	<u>43,069</u>	<u>189,945</u>	<u>1,116,846</u>	<u>60,800</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	60,800
Justice system	43,069	27,512	1,149,924	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	34,512	-
Interest and other charges	-	-	2,130	-
Capital outlay	-	-	16,890	-
Total Expenditures	<u>43,069</u>	<u>27,512</u>	<u>1,203,456</u>	<u>60,800</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>162,433</u>	<u>(86,610)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	162,433	(86,610)	-
Fund balances - beginning, Restated	-	247,790	615,672	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 410,223</u>	<u>\$ 529,062</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>TWDB Highway 59 Facility Plan</u>	<u>Texas Parks &amp; Wildlife-Community Outdoor Outreach Program</u>	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education &amp; Prevention</u>	<u>State Comptroller's Office Law Enforcement</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	21,153	2,555	7,425	25,834
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	58,491	1,040	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>79,644</u>	<u>3,595</u>	<u>7,425</u>	<u>25,834</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	7,425	20,335
Justice system	-	-	-	-
Health and human services	79,644	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	3,595	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>79,644</u>	<u>3,595</u>	<u>7,425</u>	<u>20,335</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,499</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	5,499
Fund balances - beginning, Restated	-	-	-	13,545
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,044</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>State Comptroller's</u> <u>Office 49th District</u> <u>Court</u>	<u>Office Of The Attorney</u> <u>General Contract # 00-</u> <u>03847.A2</u>	<u>CJD Police Activity</u> <u>League (Pal)</u>	<u>Task Force - Indigent</u> <u>Defense</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	2,616	-	27,899
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Other revenue 2	-	-	-	-
Total revenues	<u>-</u>	<u>2,616</u>	<u>-</u>	<u>27,899</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	13,698	-
Justice system	22,592	-	-	27,899
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>22,592</u>	<u>-</u>	<u>13,698</u>	<u>27,899</u>
Excess (deficiency) of revenues over expenditures	<u>(22,592)</u>	<u>2,616</u>	<u>(13,698)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(22,592)</u>	<u>2,616</u>	<u>(13,698)</u>	<u>-</u>
Fund balances - beginning, Restated	<u>51,685</u>	<u>55,683</u>	<u>13,698</u>	<u>-</u>
Fund balances - ending	<u>\$ 29,093</u>	<u>\$ 58,299</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

**Total-Nonmajor**  
**Special Revenues**  
**Funds**

**REVENUES**

Property Taxes	\$ 149,239
Sales and miscellaneous taxes	403,075
Fees and fines	2,557,391
Licenses and permits	-
Intergovernmental	9,214,674
Charges for services	3,938,492
Investment earnings	47,316
Miscellaneous	991,087
Grant matching	924,083
Other revenue 2	-
Total revenues	<u>18,225,357</u>

**EXPENDITURES**

Current:	
General government	845,486
Public safety	1,867,408
Justice system	3,149,335
Health and human services	2,675,314
Infrastructure and environmental services	4,627,608
Corrections and rehabilitation	2,608,578
Community and economic development	387,654
Debt Service	-
Principal	51,366
Interest and other charges	4,611
Capital outlay	804,774
Total Expenditures	<u>17,022,134</u>
Excess (deficiency) of revenues over expenditures	<u>1,203,223</u>

**OTHER FINANCING SOURCES (USES)**

Transfers in	225,395
Transfers out	<u>(795,118)</u>
Total other financing sources and uses	<u>(569,723)</u>

**SPECIAL ITEM**

Proceeds from sale of equipment	5,613
Net change in fund balances	639,113
Fund balances - beginning, Restated	4,900,224
Fund balances - ending	<u>\$ 5,539,337</u>

Concluded

**Webb County, Texas**  
**Webb County Clerk Archive Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fees of Office				
County Clerk	\$ 25,000	201,346	176,346	26,887
Total Revenues	\$ 25,000	201,346	176,346	26,887
<b>EXPENDITURES</b>				
Current:				
General Government				
Materials And Supplies	\$ 25,000		25,000	
Total Expenditures	\$ 25,000		25,000	
Excess Of Revenue Over Expenditures	\$	201,346	201,346	26,887
Fund Balances- Beginning		63,989		37,102
Fund Balances- Ending		\$ 265,335		63,989

**Webb County, Texas**  
**Webb County Hotel/Motel Occupancy Tax Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Taxes	\$ 385,000	403,075	18,075	362,359
Interest	4,250	2,524	(1,726)	4,205
Total Revenues	<u>\$ 389,250</u>	<u>405,599</u>	<u>16,349</u>	<u>366,564</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Third Party Contracts	\$ 380,000	377,711	2,289	347,839
Total Expenditures	<u>\$ 380,000</u>	<u>377,711</u>	<u>2,289</u>	<u>347,839</u>
Excess Of Revenue Over Expenditures	9,250	27,888	18,638	18,725
Other Financing Sources (Uses)				
Operating Transfers Out	\$ (115,000)	(115,000)		(116,000)
Total Other Financing Sources (Uses)	<u>\$ (115,000)</u>	<u>(115,000)</u>		<u>(116,000)</u>
Net change in fund balances	<u>\$ (105,750)</u>	<u>(87,112)</u>	<u>18,638</u>	<u>(97,275)</u>
Fund Balances- Beginning		108,658		205,933
Fund Balances- Ending		<u>\$ 21,546</u>		<u>108,658</u>

**Webb County, Texas**  
**Webb County Records Management And Preservation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fees of Office				
District Clerk	\$ 13,000	20,110	7,110	16,425
County Clerk	7,012	3,345	(3,667)	4,820
Basic Supervision	7,500	8,526	1,026	8,176
Total Revenues	<u>\$ 27,512</u>	<u>31,981</u>	<u>4,469</u>	<u>29,421</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries And Fringe Benefits	\$ 75,512	73,810	1,702	153,515
Records Management And Preservation	7,200	6,168	1,032	7,449
Total Expenditures	<u>\$ 82,712</u>	<u>79,978</u>	<u>2,734</u>	<u>160,964</u>
Excess Of Revenue Over Expenditures	(55,200)	(47,997)	7,203	(131,543)
Other Financing Sources (Uses):				
Operating Transfers In	\$ 55,200	55,200		134,837
Total Other Financing Sources (Uses)	<u>\$ 55,200</u>	<u>55,200</u>		<u>134,837</u>
Net change in fund balances	<u>\$</u>	7,203	<u>7,203</u>	3,294
Fund Balances- Beginning		7,598		4,304
Fund Balances- Ending		<u>\$ 14,801</u>		<u>7,598</u>

**Webb County, Texas**  
**District Clerk Preservation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/03</u>
<b>REVENUES</b>				
Fees Of Office				
District Clerk	\$	13,690	13,690	
Total Revenues	\$	13,690	13,690	
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	\$			
Excess Of Revenue Over Expenditures	\$	13,690	13,690	
Fund Balances- Beginning				
Fund Balances- Ending		\$ 13,690		

**Webb County, Texas**  
**Webb County Clerk Records Management And Preservation Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fees of Office					
County Clerk	\$ 185,000	185,000	206,061	21,061	186,486
Total Revenues	\$ 185,000	185,000	206,061	21,061	186,486
<b>EXPENDITURES</b>					
Current:					
General Government					
Salaries And Fringe Benefits	\$ 127,242	128,612	128,609	3	51,429
Records Management And Preservation	11,695	10,325	9,534	791	9,458
Total Expenditures	\$ 138,937	138,937	138,143	794	60,888
Excess Of Revenue					
Over Expenditures	46,063	46,063	67,918	21,855	125,598
Other Financing Sources (Uses):					
Operating Transfers Out	\$				(134,837)
Total Other Financing Sources (Uses)	\$				(134,837)
Net change in fund balances	\$ 46,063	46,063	67,918	21,855	(9,239)
Fund Balances- Beginning			2,815		12,054
Fund Balances- Ending			\$ 70,733		2,815

**Webb County, Texas**  
**Road And Bridge Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
REVENUES					
Property Taxes	\$ 143,315	143,315	149,239	5,924	288,166
Fees	2,541,000	2,541,000	2,482,585	(58,415)	2,462,277
Fines And Forfeitures	1,700,600	1,700,600	1,651,028	(49,572)	1,277,766
Intergovernmental	34,000	34,000	32,520	(1,480)	32,211
Miscellaneous	38,000	38,000	29,638	(8,362)	59,241
Total Revenues	\$ 4,456,915	4,456,915	4,345,010	(111,905)	4,119,661
EXPENDITURES					
Current:					
Infrastructure And Enviromental Services					
Road And Bridge	\$ 4,574,605	4,546,694	3,826,609	720,085	3,610,822
Capital Outlay	100,851	100,851	19,788	81,063	984,908
Total Expenditures	\$ 4,675,456	4,647,545	3,846,397	801,148	4,595,730
Excess Of Revenue Over Expenditures					
	(218,541)	(190,630)	498,613	689,243	(476,069)
Other Financing Sources (Uses)					
Lease-Purchase Financing	\$				972,090
Operating Transfers Out	(289,487)	(349,923)	(349,923)		(202,000)
Total Other Financing Sources (Uses)	\$ (289,487)	(349,923)	(349,923)		770,090
Special Items					
Proceeds from Sale of Capital Assets	\$		5,613	5,613	
Net change in fund balances	\$ (508,028)	(540,553)	154,303	694,856	294,021
Fund Balances- Beginning			1,406,582		1,112,561
Fund Balances- Ending			\$ 1,560,885		1,406,582

**Webb County, Texas**  
**Webb County Tax Assessor / Collector Vehicle Inventory Tax Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Penalty And Interest	\$ 6,000		(6,000)	
Service Fees	26,000	19,335	(6,665)	19,335
Total Revenues	<u>\$ 32,000</u>	<u>19,335</u>	<u>(12,665)</u>	<u>19,335</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Principal	\$ 16,854	16,854		16,033
Interest And Other Charges	2,482	2,481	1	3,302
Total Expenditures	<u>\$ 31,736</u>	<u>19,335</u>	<u>12,401</u>	<u>19,335</u>
Excess Of Revenue Over Expenditures	<u>\$ 264</u>		<u>(264)</u>	
Fund Balances- Beginning		\$		
Fund Balances- Ending				

**Webb County, Texas**  
**Justice Court Technology Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fees Of Office	\$ 61,189	67,958	6,769	61,737
Total Revenues	\$ 61,189	67,958	6,769	61,737
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 23,207	23,207		3,889
Capital Outlay	60,826		60,826	
Total Expenditures	\$ 84,033	23,207	60,826	3,889
Excess Of Revenue Over Expenditures	\$ (22,844)	44,751	67,595	57,848
Fund Balances- Beginning		82,574		24,726
Fund Balances- Ending		\$ 127,325		82,574

**Webb County, Texas**  
**Election Contract Services Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/03</u>
<b>REVENUES</b>				
Fees Of Office	\$	173,398	173,398	101,650
Other Revenues				20
Total Revenues	\$	<u>173,398</u>	<u>173,398</u>	<u>101,670</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Elections Expense	\$	239,249	(239,249)	100,581
Total Expenditures	\$	<u>239,249</u>	<u>(239,249)</u>	<u>100,581</u>
Excess Of Revenue Over Expenditures	\$	<u>(65,851)</u>	<u>(65,851)</u>	1,089
Fund Balances- Beginning		93,024		91,935
Fund Balances- Ending		<u>\$ 27,173</u>		<u>93,024</u>

**Webb County, Texas**  
**Webb County Constable Precinct 1 Federal Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Forfeiture	\$ 25,112	25,112		(25,112)	
Interest			816	816	1,744
Total Revenues	\$ 25,112	25,112	816	(24,296)	1,744
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 13,812	28,382	18,671	9,711	15,340
Training & Education	3,000	1,810		1,810	1,473
Equipment Rental	3,300	3,300	2,991	309	3,728
Uniforms					1,278
Minor Apparatus & Tools		4,461	4,065	396	21,273
Drug Free Campaign		9,620	6,915	2,705	
Expense For Other Law Enforcement	5,000	1,109		1,109	
Capital Outlay					25,912
Total Expenditures	\$ 25,112	48,682	32,642	16,040	69,004
Excess Of Revenue Over Expenditures	\$	(23,570)	(31,826)	(8,256)	(67,260)
Fund Balances- Beginning			83,624		150,884
Fund Balances- Ending			\$ 51,798		83,624

**Webb County, Texas**  
**Webb County Constable Precinct 4 Federal Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fines And Forfeiture	\$ 5,000		(5,000)	
Interest		89	89	105
Total Revenues	\$ 5,000	89	(4,911)	105
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Repairs & Maintenance - Vehicles	\$ 2,000	1,885	115	
Capital Outlay	6,000		6,000	
Total Expenditures	\$ 8,000	1,885	6,115	
Excess Of Revenue Over Expenditures	\$ (3,000)	(1,796)	1,204	105
Fund Balances- Beginning		8,078		7,973
Fund Balances- Ending		\$ 6,282		8,078

**Webb County, Texas**  
**Webb County Sheriff Federal Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Forfeiture	\$ 151,126	151,126		(151,126)	
Interest	500	500	1,617	1,117	1,895
Total Revenues	\$ 151,626	151,626	1,617	(150,009)	1,895
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Investigations	\$ 16,626	16,626		16,626	
Uniforms	35,000	35,000		35,000	2,600
Minor Apparatus & Tools	100,000	69,000		69,000	
Repairs & Maintenance Vehicles		1,000	975	25	
Bullet Proof Vests		30,000		30,000	
Total Expenditures	\$ 151,626	151,626	975	150,651	2,600
Excess Of Revenue Over Expenditures	\$		642	642	(705)
Fund Balances- Beginning			159,379		160,084
Fund Balances- Ending			\$ 160,021		159,379

**Webb County, Texas**  
**Webb County Sheriff State Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Forfeiture	\$ 412,268	412,268		(412,268)	424,532
Interest	3,140	3,140	5,149	2,009	6,232
Total Revenues	\$ 415,408	415,408	5,149	(410,259)	430,764
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 35,632	35,307		35,307	
Dues And Memberships	1,000	1,000	587	413	
Training And Education	10,000	10,000		10,000	1,587
Equipment Rental	25,000	25,325	22,209	3,116	17,190
Uniforms		14,500	14,300	200	
Materials And Supplies	1,000	1,000	319	681	4,427
Minor Apparatus & Tools	10,000	74,862	66,691	8,171	36,758
Repairs And Maintenance - Buildings	1,000	1,000		1,000	
Repairs And Maintenance - Vehicles	2,000	2,000		2,000	1,945
Drug Free Campaign	2,000	9,000	1,000	8,000	1,000
Capital Outlay	305,929	234,067	17,175	216,892	56,024
Total Expenditures	\$ 393,561	408,061	122,281	285,780	118,931
Excess Of Revenue Over Expenditures	\$ 21,847	7,347	(117,132)	(124,479)	311,833
Fund Balances- Beginning			492,270		180,437
Fund Balances- Ending			\$ 375,138		492,270

**Webb County, Texas**  
**Webb County District Attorney Federal Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Forfeiture	\$ 375,000	375,000	567,057	192,057	264,042
Interest			6,719	6,719	5,006
Total Revenues	\$ 375,000	375,000	573,776	198,776	269,048
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 137,639	195,639	135,606	60,033	156,605
Investigations	1,000	1,000		1,000	
Administrative Travel		5,503	5,503		6,857
Dues And Memberships					150
Training And Education		10,700	10,606	94	1,660
Uniforms	4,000	6,800	6,557	243	651
Materials And Supplies					2,845
Minor Apparatus & Tools	25,000	21,707	19,527	2,180	58,680
Repairs And Maintenance - Vehicles		3,554	3,314	240	
Drug Free Campaign	25,000	8,725	272	8,453	14,270
Expense For Other Law Enforcement	3,500	3,740	3,725	15	4,361
Bullet Proof Vests					4,998
Capital Outlay		44,300	43,955	345	
Total Expenditures	\$ 196,139	301,668	229,065	72,603	251,077
Excess Of Revenue Over Expenditures	178,861	73,332	344,711	271,379	17,971
Other Financing Sources (Uses)					
Operating Transfers Out	\$	(11,011)	(11,010)	(1)	(8,870)
Total Other Financing Sources (Uses)	\$	(11,011)	(11,010)	(1)	(8,870)
Net change in fund balances	\$ 178,861	62,321	333,701	271,378	9,101
Fund Balances- Beginning			509,713		500,612
Fund Balances- Ending			\$ 843,414		509,713

**Webb County, Texas**  
**Webb County District Attorney State Forfeiture Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Forfeiture	\$		127,284	127,284	137,753
Interest			2,713	2,713	2,574
Total Revenues	\$		129,997	129,997	140,327
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$	43,844	103,985	63,466	29,724
Investigations			2,500	2,500	500
Administrative Travel		1,000	1,500	676	991
Office Supplies				824	480
Dues And Memberships		1,000	500	100	1,800
Training And Education		1,000	4,000	1,649	1,155
Professional Services			500	298	120
Materials And Supplies			675	422	1,076
Minor Apparatus & Tools		10,000	2,500	2,500	1,635
Drug Free Campaign		10,000	34,325	34,325	20,850
Other Expenses					100
Total Expenditures	\$	66,844	150,485	103,436	58,431
Excess Of Revenue Over Expenditures	\$	(66,844)	(150,485)	26,561	81,896
Fund Balances- Beginning			196,322		114,426
Fund Balances- Ending			\$ 222,883		196,322

**Webb County, Texas**  
**District Attorney Hot Check Fee Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fees Of Office	\$ 54,000	43,990	(10,010)	50,915
Total Revenues	<u>\$ 54,000</u>	<u>43,990</u>	<u>(10,010)</u>	<u>50,915</u>
<b>EXPENDITURES</b>				
Current:				
Justice System				
Personnel And Fringe Benefits	\$ 48,314	41,952	6,362	31,973
Materials And Supplies	350	350		
Total Expenditures	<u>\$ 48,664</u>	<u>42,302</u>	<u>6,362</u>	<u>31,973</u>
Excess Of Revenue Over Expenditures	<u>\$ 5,336</u>	1,688	<u>(3,648)</u>	18,942
Fund Balances- Beginning		45,857		26,915
Fund Balances- Ending		<u>\$ 47,545</u>		<u>45,857</u>

**Webb County, Texas**  
**Drug Impact Court Reserve Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Fines And Fees	\$ 312,000	312,000	212,022	(99,978)	269,074
Total Revenues	\$ 312,000	312,000	212,022	(99,978)	269,074
<b>EXPENDITURES</b>					
Current:					
Justice System					
Wages And Fringe Benefits	\$ 240,084	237,084	208,409	28,675	213,737
Professional Services	20,000	70,700	70,781	(81)	33,490
Operating Expenditures	28,750	15,289	13,636	1,653	15,145
Capital Outlay	25,000	15,761	5,600	10,161	
Total Expenditures	\$ 313,834	338,834	298,426	40,408	262,372
Excess Of Revenue Over Expenditures	\$ (1,834)	(26,834)	(86,404)	(59,570)	6,702
Fund Balances- Beginning			213,875		207,173
Fund Balances- Ending			\$ 127,471		213,875

**Webb County, Texas**  
**Courthouse Security Fees Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 3,000	1,329	(1,671)	3,681
Justice of the Peace Pct. 1 Place 2	3,000	1,815	(1,185)	2,111
Justice of the Peace Pct. 2 Place 1	7,500	6,239	(1,261)	7,629
Justice of the Peace Pct. 2 Place 2	1,000	4,102	3,102	1,416
Justice of the Peace Pct. 3	2,000	1,941	(59)	2,154
Justice of the Peace Pct. 4	30,000	39,219	9,219	33,412
Adult Probation	3,000	2,491	(509)	2,495
County Clerk	45,000	46,920	1,920	43,704
District Clerk	75,000	82,700	7,700	81,945
Total Revenues	\$ 169,500	186,756	17,256	178,547
<b>EXPENDITURES</b>				
Current:				
Justice System	\$			
Total Expenditures	\$			
Excess Of Revenue Over Expenditures	169,500	186,756	17,256	178,547
Other Financing Sources (Uses):				
Operating Transfers Out	\$ (160,000)	(160,000)		(160,000)
Total Other Financing Sources (Uses)	\$ (160,000)	(160,000)		(160,000)
Net change in fund balances	\$ 9,500	26,756	17,256	18,547
Fund Balances- Beginning		52,387		33,840
Fund Balances- Ending		\$ 79,143		52,387

**Webb County, Texas**  
**Laredo-Webb County Child Welfare Unit**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental:				
City Of Laredo	\$	4,500	4,500	4,500
Interest		1,174	1,174	1,670
Miscellaneous		540	540	1,939
Total Revenues	\$	<u>6,214</u>	<u>6,214</u>	<u>8,109</u>
<b>EXPENDITURES</b>				
Current:				
Health And Human Services				
Foster Care	\$	3,725	1,209	2,516
Clothing Allowance				13,515
Medical And Dental Service				75
Miscellaneous				2,702
Total Expenditures	\$	<u>3,725</u>	<u>1,209</u>	<u>16,292</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u>(3,725)</u>	<u>5,005</u>	<u>8,730</u>
Fund Balances - Beginning		107,971		116,154
Fund Balances - Ending	\$	<u>112,976</u>		<u>107,971</u>

**Webb County, Texas**  
**Webb County Sheriff Inmate Commissary Sales Commission Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Interest	\$ 100		(100)	
Commissary Commission	22,000	19,999	(2,001)	27,403
Total Revenues	<u>\$ 22,100</u>	<u>19,999</u>	<u>(2,101)</u>	<u>27,403</u>
<b>EXPENDITURES</b>				
Current:				
Corrections And Rehabilitation				
Materials And Supplies	\$ 22,100	4,190	17,910	3,207
Total Expenditures	<u>\$ 22,100</u>	<u>4,190</u>	<u>17,910</u>	<u>3,207</u>
Excess Of Revenue Over Expenditures	<u>\$</u>	15,809	<u>15,809</u>	24,196
Fund Balances- Beginning		77,181		52,985
Fund Balances- Ending		<u>\$ 92,990</u>		<u>77,181</u>

**Webb County, Texas**  
**Webb County Sheriff Jail Match/Patch Program**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	2004			Total Prior Year As Of 9/30/03
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	
<b>REVENUES</b>				
Inmate Revenue	\$ 1,700	753	(947)	1,932
Total Revenues	\$ 1,700	753	(947)	1,932
<b>EXPENDITURES</b>				
Current:				
Corrections And Rehabilitation				
Office Supplies	\$	493		44
Materials And Supplies	1,700	493	1,207	2,180
Total Expenditures	\$ 1,700	493	1,207	2,224
Excess Of Revenue Over Expenditures	\$	260	260	(292)
Fund Balances- Beginning		962		1,254
Fund Balances- Ending		\$ 1,222		962

**Webb County, Texas**  
**Rural Rail Transportation District Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
<b>REVENUES</b>					
Revenue From Webb County	\$				40,000
Total Revenues	\$				40,000
<b>EXPENDITURES</b>					
Current:					
General Government:					
Administrative Travel	\$	17,632	17,295	10,365	6,930
Professional Services			500	40	460
Total Expenditures	\$	17,632	17,795	10,405	7,390
Excess Of Revenue Over Expenditures	\$	(17,632)	(17,795)	(10,405)	7,390
Fund Balances- Beginning			17,795		
Fund Balances- Ending			\$ 7,390		17,795

**Webb County, Texas**  
**City Of Laredo Homeless Prevention Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant Period 11/24/03 - 6/01/05			Total Prior Year As Of 9/30/03
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	
<b>REVENUES</b>				
Intergovernmental	\$ 22,500	5,696	(16,804)	29,692
Total Revenues	\$ 22,500	5,696	(16,804)	29,692
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Direct Service Homeless	\$ 22,500	5,696	16,804	29,692
Total Expenditures	\$ 22,500	5,696	16,804	29,692
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

**Webb County, Texas**  
**Elderly Nutrition Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant Period 10/01/03 - 9/30/04					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
<b>REVENUES</b>					
Grant Matching	\$ 100,000	100,000	100,000		105,000
Total Revenues	\$ 100,000	100,000	100,000		105,000
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 34,584	32,868	32,868		33,896
Fringe Benefits	17,192	16,812	16,812		14,900
Consumable Supplies	25,000	16,775	16,775		28,390
Other	23,224	33,545	33,545		27,814
Total Expenditures	\$ 100,000	100,000	100,000		105,000
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

**Webb County, Texas**  
**Laredo Independent School District**  
**Boot Camp Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant Period 1/01/2004 - 12/31/2004			
	Original and Final Budgeted Amounts	Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental	\$ 139,400	35,963	(103,437)	
Total Revenues	\$ 139,400	35,963	(103,437)	
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Salaries And Fringe Benefits	\$ 139,000	35,563	103,437	
Insurance	400	400		
Total Expenditures	\$ 139,400	35,963	103,437	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Comprehensive Energy Assistance Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #582047 /583				Variance with Final Budget Positive (Negative)	
		Grant Period 1/01/03 - 12/31/03					
		Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	238,033	434,437	244,994	149,765	394,759	(39,678)
Total Revenues	\$	238,033	434,437	244,994	149,765	394,759	(39,678)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administrative	\$	23,758	43,361	18,339	20,216	38,555	4,806
Case Management		14,255	26,016	10,336	10,538	20,874	5,142
Direct Services:							
Energy Crisis		9,959	4,700	4,549		4,549	151
Co-Payment		71,708	109,500	51,448	45,751	97,199	12,301
Elderly and Disabled Assistance		87,643	149,783	104,413	34,208	138,621	11,162
Heating/Cooling Systems		19,919	82,034	36,561	41,019	77,580	4,454
Direct Services Support		9,959	18,211	16,064	668	16,732	1,479
Training and Travel Allowance		832	832	649		649	183
Total Expenditures	\$	238,033	434,437	242,359	152,400	394,759	39,678
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$			2,635	(2,635)		
Fund Balances-Beginning							
Fund Balances-Ending	\$						

Grant #582047 /584  
Grant Period 1/01/04 - 12/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
Original	Final				
380,763	380,763	277,981	(102,782)	427,746	380,588
380,763	380,763	277,981	(102,782)	427,746	380,588
19,996	19,996	11,455	8,541	31,671	37,043
23,996	23,996	10,813	13,183	21,351	21,485
13,438	3,000		3,000		4,549
107,500	107,500	72,493	35,007	118,244	68,947
127,657	128,157	117,631	10,526	151,839	116,813
70,547	80,485	53,487	26,998	94,506	102,798
16,797	16,797	11,285	5,512	11,953	24,250
832	832	817	15	817	649
380,763	380,763	277,981	102,782	430,381	376,534
				(2,635)	4,054
				2,635	(1,419)
				2,635	

**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		DOE Grant # 567047/563 Grant Period 4/01/03 - 3/31/04				Variance with Final Budget- Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	45,631	45,799	17,441	16,536	33,977	(11,822)
Total Revenues	\$	45,631	45,799	17,441	16,536	33,977	(11,822)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administration	\$	5,059	378	378		378	
Materials And Supplies		21,242	15,059	5,380	7,367	12,747	2,312
Program Support		4,800	4,968	586	4,380	4,966	2
Labor		6,000	16,943	1,644	8,605	10,249	6,694
State/DOE Required Travel		1,500	1,500	1,155		1,155	345
Fiscal Audit		800	800		800	800	
Insurance		2,670	2,670	104	569	673	1,997
Health And Safety		3,560	3,482	3,451	(442)	3,009	472
Total Expenditures	\$	45,631	45,799	12,698	21,279	33,977	11,822
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$			4,743	(4,743)		
Fund Balances - Beginning							
Fund Balances - Ending	\$						

DOE Grant # 564047/564  
Grant Period 4/01/04 - 3/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As of 9/30/04	Total Prior Year As of 9/30/03
50,962	24,043	(26,919)	40,579	37,690
50,962	24,043	(26,919)	40,579	37,690
5,627	1,221	4,406	1,221	661
12,000	8,167	3,833	15,534	15,445
9,353	7,516	1,837	11,896	(2,491)
15,000	3,802	11,199	12,407	4,983
2,000	851	1,149	851	1,607
800		800	800	800
2,143	574	1,569	1,142	208
4,039	1,912	2,127	1,470	8,164
50,962	24,043	26,920	45,322	29,378
			(4,743)	8,312
			6,064	(2,248)
			1,321	6,064

**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		LIHEAP Grant # 817047/812 Grant Period 4/01/02 - 3/31/04				Variance with Final Budget- Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	76,654	96,486	9,264	78,481	87,745	(8,741)
Total Revenues	\$	76,654	96,486	9,264	78,481	87,745	(8,741)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administrative	\$	7,665	7,665	19	1,307	1,326	6,339
Materials		30,196	35,046	4,766	29,901	34,667	379
Program Support		16,014	16,196	1,929	13,447	15,376	820
Labor		12,776	30,115	1,042	28,494	29,536	579
Health And Safety		6,899	6,899	3,263	3,512	6,775	124
Roof Repair		3,104	565		65	65	500
Total Expenditures	\$	76,654	96,486	11,019	76,726	87,745	8,741
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$			(1,755)	1,755		
Fund Balances - Beginning							
Fund Balances - Ending	\$						

LIHEAP Grant # 814047 / 813  
Grant Period 4/01/04 - 3/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As of 9/30/04	Total Prior Year As of 9/30/03
85,926	28,897	(57,029)	107,378	73,418
85,926	28,897	(57,029)	107,378	73,418
4,588	636	3,952	1,943	8,094
19,017	8,109	10,908	38,010	25,419
30,500	10,459	20,041	23,906	17,224
20,500	6,793	13,707	35,287	14,661
7,808	1,539	6,269	5,051	10,345
3,513	1,361	2,152	1,426	
85,926	28,897	57,029	105,623	75,743
			1,755	(2,325)
			(3,076)	(751)
			(1,321)	(3,076)

**Webb County, Texas**  
**Community Services Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant # 611047/613 Grant Period 1/01/03 - 12/31/03				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	131,326	458,947	322,079	136,868	458,947	
Grant Matching		102,502	237,014	101,014	32,091	133,105	(103,909)
Other Revenue							
Total Revenues	\$	<u>233,828</u>	<u>695,961</u>	<u>423,093</u>	<u>168,959</u>	<u>592,052</u>	<u>(103,909)</u>
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Personnel	\$	153,603	438,805	252,633	105,234	357,867	80,938
Fringe Benefits		39,899	139,508	87,691	30,803	118,494	21,014
Travel		1,500	2,302	2,288	14	2,302	
Supplies		15,641	23,021	11,697	8,003	19,700	3,321
Other		23,185	92,325	69,008	24,681	93,689	(1,364)
Total Expenditures	\$	<u>233,828</u>	<u>695,961</u>	<u>423,317</u>	<u>168,735</u>	<u>592,052</u>	<u>103,909</u>
Excess (Deficiency) of Revenues							
Over Expenditures	\$	<u>          </u>	<u>          </u>	<u>(224)</u>	<u>224</u>		
Fund Balances-Beginning							
Fund Balances-Ending						\$ <u>          </u>	

Grant # 611047/614  
Grant Period 1/01/04 - 12/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
Original	Final				
114,737	485,307	320,443	(164,864)	457,311	447,304
103,909	236,364	100,365	(135,999)	132,456	134,512
	2,045	2,045		2,045	
<u>218,646</u>	<u>723,716</u>	<u>422,853</u>	<u>(300,863)</u>	<u>591,812</u>	<u>581,816</u>
138,612	470,754	288,880	181,874	394,114	380,079
41,906	134,499	86,011	48,488	116,814	111,024
2,000	1,400	865	535	879	2,120
4,000	6,543	3,972	2,571	11,975	15,359
32,128	110,520	43,125	67,395	67,806	102,468
<u>218,646</u>	<u>723,716</u>	<u>422,853</u>	<u>300,863</u>	<u>591,588</u>	<u>611,050</u>
				224	(29,234)
				(224)	29,010
					(224)



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**Webb County, Texas**

**Meals On Wheels**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2004 with Comparative Figures  
for Year Ended September 30, 2003**

Grant # 000158100					
Grant Period 10/01/03 - 9/30/04					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 398,225	398,225	331,852	(66,373)	309,461
Grant Matching	54,250	94,145	94,145		67,000
Total Revenues	<u>\$ 452,475</u>	<u>492,370</u>	<u>425,997</u>	<u>(66,373)</u>	<u>376,461</u>
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 236,375	234,234	226,792	7,442	193,732
Fringe Benefits	82,403	84,544	83,538	1,006	64,129
Travel	15,500	17,400	17,210	190	14,106
Consumable Supplies	73,218	69,603	56,626	12,977	84,388
Other	41,812	43,527	38,664	4,863	63,605
Capital Outlay					16,548
Total Expenditures	<u>\$ 449,308</u>	<u>449,308</u>	<u>422,830</u>	<u>26,478</u>	<u>436,508</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 3,167</u>	<u>43,062</u>	3,167	<u>(39,895)</u>	(60,047)
Fund Balances-Beginning			(3,167)		56,880
Fund Balances-Ending			<u>\$</u>		<u>(3,167)</u>

**Webb County, Texas**  
**Children's Justice Act**  
**Cluster Court**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 9900-0405						
Grant Period 7/01/03 - 06/30/04						
	Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Intergovernmental	\$ 4,917	4,917	280	837	1,117	(3,800)
Revenue In kind	2,422	2,422	138	412	550	(1,872)
Total Revenues	\$ 7,339	7,339	418	1,249	1,667	(5,672)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Travel	\$ 3,750					
Supplies	1,167	4,917	280	837	1,117	3,800
Expenditures In Kind	2,422	2,422	138	412	550	1,872
Total Expenditures	\$ 7,339	7,339	418	1,249	1,667	5,672
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Contract # 9901-0405  
Grant Period 7/01/04-06/30/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
3,800	240	(3,560)	1,077	1,022
1,872	119	(1,753)	531	504
5,672	359	(5,313)	1,608	1,526

3,800	240	3,560	1,077	1,022
1,872	119	1,753	531	504
5,672	359	5,313	1,608	1,526


**Webb County, Texas**  
**HUD Neighborhood Initiative Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #B-00-NI-TX-WC-0002

Grant Period 1/30/01 - 1/29/06

	Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 1,000,000	1,000,000	208,815	45,657	254,472
Total Revenues	\$ 1,000,000	1,000,000	208,815	45,657	254,472
 <b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 800,000	730,550	26,184		26,184
Program Cost	100,000	120,758	75,896	13,814	89,710
Administration	100,000	148,692	106,735	31,843	138,578
Total Expenditures	\$ 1,000,000	1,000,000	208,815	45,657	254,472
 Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
 Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
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<u>(745,528)</u>	<u>86,130</u>
<u>(745,528)</u>	<u>86,130</u>

704,366	26,184
31,048	23,900
<u>10,114</u>	<u>36,046</u>
<u>745,528</u>	<u>86,130</u>

<u><u>                    </u></u>	<u><u>                    </u></u>
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**Webb County, Texas**  
**Self Help Center Contract #721003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #721003  
Grant Period 11/10/01 - 10/09/04

	Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 1,572,135	1,572,135	738,643	801,157	1,539,800
Total Revenues	\$ 1,572,135	1,572,135	738,643	801,157	1,539,800
 <b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Personnel	\$ 616,139	163,271	593,136	(430,626)	162,510
Operations	108,600	117,392	90,728	26,588	117,316
Program Cost	797,396	1,241,472	20,251	1,189,723	1,209,974
Administration	50,000	50,000	34,528	15,472	50,000
Total Expenditures	\$ 1,572,135	1,572,135	738,643	801,157	1,539,800
 Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
 Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<u>(32,335)</u>	<u>411,809</u>
<u>(32,335)</u>	<u>411,809</u>

761	323,906
76	46,169
31,498	19,076
	<u>22,658</u>
<u>32,335</u>	<u>411,809</u>

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**Webb County, Texas**  
**Office of Rural Community Affairs - Contract 719000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #719000  
Grant Period 8/11/03 - 8/10/05

	<u>Budgeted Amounts</u>		<u>Cumulative</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Thru 9/30/03</u>	<u>Amounts</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental	\$ 556,476	556,476		32,963	32,963
Total Revenues	<u>\$ 556,476</u>	<u>556,476</u>		<u>32,963</u>	<u>32,963</u>
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Housing Rehabilitation	\$ 511,976	511,976		5,099	5,099
Administration	44,500	44,500		27,864	27,864
Total Expenditures	<u>\$ 556,476</u>	<u>556,476</u>		<u>32,963</u>	<u>32,963</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<u>(523,513)</u>	<u>                    </u>
<u>(523,513)</u>	<u>                    </u>
506,877	
<u>16,636</u>	<u>                    </u>
<u>523,513</u>	<u>                    </u>
<u>                    </u>	
	<u>                    </u>
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**Webb County, Texas**  
**Child And Adult Care Food Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 75G7034					
Grant Period 10/01/03 - 9/30/04					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 827,702	857,213	761,933	(95,280)	675,793
Total Revenues	\$ 827,702	857,213	761,933	(95,280)	675,793
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 284,087	303,491	253,469	50,022	276,916
Fringe Benefits	146,654	154,362	130,503	23,859	138,667
Travel	700	700	325	375	667
Supplies	11,900	11,900	3,548	8,352	17,709
Other	384,361	360,955	348,283	12,672	267,639
Total Expenditures	\$ 827,702	831,408	736,128	95,280	701,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$	25,805	25,805		(25,805)
Fund Balances-Beginning			(25,805)		
Fund Balances- Ending			\$		(25,805)

**Webb County, Texas**  
**U.S. Department of Justice - C.O.P.S. In Schools Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**For Year Ended September 30, 2003**

Grant # DOJ-2001SHWX0637					
Grant Period 09/01/01 -08/31/04					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 521,745	21,324	233,723	255,047	(266,698)
Grant Matching	4,800	600	2,547	3,147	(1,653)
Total Revenues	<u>\$ 526,545</u>	<u>21,924</u>	<u>236,270</u>	<u>258,194</u>	<u>(268,351)</u>
<b>EXPENDITURES</b>					
Current;					
Public Safety:					
Personnel	\$ 381,034	15,154	169,297	184,451	196,583
Fringe Benefits	145,511	6,770	66,973	73,743	71,768
Total Expenditures	<u>\$ 526,545</u>	<u>21,924</u>	<u>236,270</u>	<u>258,194</u>	<u>268,351</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	

Grant # DOJ-2001SHWX0637  
Grant Period 09/01/04 -08/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
266,698	17,695	(249,003)	251,418	233,677
1,653	500	(1,153)	3,047	9,667
268,351	18,195	(250,156)	254,465	243,344
196,583	12,883	183,700	182,180	174,726
71,768	5,312	66,456	72,285	68,618
268,351	18,195	250,156	254,465	243,344



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**Webb County Texas**  
**U.S. Department of Justice - Homeland Security**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**For Year Ended September 30, 2003**

Grant # 2003-OMWX-0058					
Grant Period 09/01/03 - 08/31/04					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total Prior Year As Of 9/30/03
	Original	Final		Positive (Negative)	
<b>REVENUES</b>					
Intergovernmental	\$ 57,744	69,818	54,087	(15,731)	
Grant Matching	25,000	25,000	23,044	(1,956)	
Total Revenues	\$ 82,744	94,818	77,131	(17,687)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 65,861	77,935	61,877	16,058	
Fringe Benefits	16,883	16,883	15,254	1,629	
Total Expenditures	\$ 82,744	94,818	77,131	17,687	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**U.S. Department of Justice - Local Law Enforcement Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # O.J.P. 2002-LB-BX - 2148  
Grant Period 08/31/02 - 08/30/04

	Budgeted Amounts		Cumulative	Actual
	Original	Final	Thru 9/30/03	Amounts
<b>REVENUES</b>				
Intergovernmental	\$ 95,234	95,234	61,794	33,375
Grant Matching	10,582	10,582	6,866	3,708
Total Revenues	\$ 105,816	105,816	68,660	37,083
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Training & Education	\$ 7,690	7,690	7,690	
Minor Apparatus & Tools	61,195	61,195	60,970	920
Capital Outlay	105,816	36,931		36,163
Total Expenditures	\$ 105,816	105,816	68,660	37,083
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending				\$

<u>Variance with Final Budgeted Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/03</u>
(65)	61,794
(8)	6,866
<u>(73)</u>	<u>68,660</u>

	7,690
(695)	60,970
768	
<u>73</u>	<u>68,660</u>

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**Webb County, Texas**  
**U.S. Department of Justice - Local Law Enforcement Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # O.J.P. 2003-LB-BX- 1696  
Grant Period 10/15/03 - 10/14/05

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final	Amounts		
<b>REVENUES</b>					
Intergovernmental	\$ 76,069	76,069	36,756	(39,313)	
Grant Matching	8,452	8,452	4,084	(4,368)	
Total Revenues	\$ 84,521	84,521	40,840	(43,681)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Office Supplies	\$ 10,000			10,000	
Training & Education	10,000	10,000		10,000	
Minor Apparatus & Tools	20,295	49,004	40,840	(20,545)	
Equipment	44,226	25,517		44,226	
Total Expenditures	\$ 84,521	84,521	40,840	43,681	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Criminal Justice Division**  
**Juvenile Accountability Incentive Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #JB-02-J20-13831-05				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/00 - 7/31/04					
	Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total		
	Original	Final					
<b>REVENUES</b>							
Intergovernmental	\$	72,048	99,786	66,730	23,171	89,901	(9,885)
Grant Matching		53,467	57,001	51,632	3,117	54,749	(2,252)
Total Revenues	\$	125,515	156,787	118,362	26,288	144,650	(12,137)
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Personnel	\$	98,129	124,413	97,294	22,795	120,089	4,324
Operations		27,386	32,374	21,068	3,493	24,561	7,813
Total Expenditures	\$	125,515	156,787	118,362	26,288	144,650	12,137
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #JB-02-J20-13831-06  
Grant Period 8/01/03 - 7/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/04	Total Prior Year As Of 9/30/03
9,799	9,799		32,970	34,554
			3,117	25,778
9,799	9,799		36,087	60,332
9,799	9,799		32,594	50,192
			3,493	10,140
9,799	9,799		36,087	60,332



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**Webb County, Texas**  
**Criminal Justice Division**  
**Purchase of Juvenile Justice Alternatives**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # JA-03-J20-14790-05  
Grant Period 10/01/03 - 09/30/04

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental	\$ 5,294	5,294		4,447
Grant Matching	10,177	4,891	(5,286)	1,816
Total Revenues	\$ 15,471	10,185	(5,286)	6,263
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Professional Services	\$ 2,000	475	1,525	6,263
Emergency Shelter	2,921		2,921	
Counseling	10,350	9,710	640	
Clothing	200		200	
Total Expenditures	\$ 15,471	10,185	5,286	6,263
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

**Webb Count, Texas**  
**Criminal Justice Division - Women's Legal Advocate**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # WF-03-V30-13952-06					
Grant Period 09/01/03 - 08/31/04					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 33,575	3,189	30,386	33,575	
Grant Matching	14,508	1,114	12,999	14,113	(395)
Total Revenues	\$ 48,083	4,303	43,385	47,688	(395)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Personnel	\$ 29,449	2,473	26,976	29,449	
Fringe Benefits	11,496	995	10,610	11,605	(109)
Travel	1,000	734		734	266
Supplies & Direct Operating Expenses	2,638	101	2,709	2,810	(172)
Minor Apparatus & Tools	3,500		3,090	3,090	410
Total Expenditures	\$ 48,083	4,303	43,385	47,688	395
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant # WF-04-V30-13952-07  
Grant Period 09/01/04 - 08/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
31,897	2,456	(29,441)	32,842	26,523
16,045	1,065	(14,980)	14,064	11,270
47,942	3,521	(44,421)	46,906	37,793

29,336	2,473	26,863	29,449	24,391
11,467	927	10,540	11,537	8,643
1,001		1,001		734
2,638		2,638	2,709	2,060
3,500	121	3,379	3,211	1,965
47,942	3,521	44,421	46,906	37,793




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**Webb County, Texas**  
**U.S. Department of Justice**  
**Office of Justice Programs - Safe Haven**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #2003-CW-BX-0030 Grant Period 10/01/03 - 9/30/05			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/03
<b>REVENUES</b>			
Intergovernmental	\$ 350,000	105,950	(244,050)
Total Revenues	\$ 350,000	105,950	(244,050)
<b>EXPENDITURES</b>			
Current:			
Justice System:			
Personnel & Fringe Benefits	\$ 219,978	64,180	155,798
Administrative Travel	20,840	5,822	15,018
Telephone	2,908	2,397	511
Advertising	650	651	(1)
Professional Services	26,815	2,993	23,822
Property Casualty Premium	3,360		3,360
Printing & Publishing	300	297	3
Supplies	7,080	2,288	4,792
Utilities	10,944	2,102	8,842
Minor Apparatus & Tools	7,205	6,799	406
Rents	48,000	18,000	30,000
Maintenance Contract Cost	1,920	421	1,499
Total Expenditures	\$ 350,000	105,950	244,050
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$		
Fund Balances - Beginning			
Fund Balances - Ending	\$		

**Webb Count, Texas**  
**Criminal Justice Division**  
**District Attorney's Initiative Against Domestic Violence**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # VA-03-V30-13771-05						
Grant Period 7/01/03 - 6/30/04						
	Budgeted Amounts		Cumulative	Actual	Total	Variance with
	Original	Final	Thru 9/30/03	Amounts		Final Budget
						Positive
						(Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 46,255	46,255	11,146	32,799	43,945	(2,310)
Grant Matching	15,831	15,849	3,870	11,002	14,872	(959)
Total Revenues	\$ 62,086	62,104	15,016	43,801	58,817	(3,269)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Personnel	\$ 42,732	42,732	10,247	31,071	41,318	1,414
Fringe Benefits	18,474	18,492	4,305	12,581	16,886	1,588
Travel	400	400	250	149	399	1
Supplies	480	480	214		214	266
Total Expenditures	\$ 62,086	62,104	15,016	43,801	58,817	3,269
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending						

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
46,434	11,994	(34,440)	44,793	36,108
15,938	3,013	(12,925)	14,015	22,975
62,372	15,007	(47,365)	58,808	59,083

42,569	10,614	31,955	41,685	40,906
19,203	4,291	14,912	16,872	17,713
200		200	149	250
400	102	298	102	214
<u>62,372</u>	<u>15,007</u>	<u>47,365</u>	<u>58,808</u>	<u>59,083</u>

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**Webb Count, Texas**  
**Criminal Justice Division**  
**District Attorney's Domestic Violence Counselors**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # WF-03-V30-13508-06  
Grant Period 09/01/03 - 08/31/04

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/03	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 80,000	80,000	5,999	67,600	73,599	(6,401)
Grant Matching	49,916	47,744	5,037	39,420	44,457	(3,287)
Total Revenues	\$ 129,916	127,744	11,036	107,020	118,056	(9,688)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Personnel	\$ 92,576	92,576	7,429	81,039	88,468	4,108
Fringe Benefits	29,340	29,340	1,713	21,978	23,691	5,649
Travel	2,000	1,895	1,894		1,894	1
Telephone		220		216	216	4
Office Supplies		130		130	130	
Books & Subscriptions	1,000	309		470	470	(161)
Minor Apparatus & Tools	5,000	3,274		3,187	3,187	87
Total Expenditures	\$ 129,916	127,744	11,036	107,020	118,056	9,688
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

		Grant Period 09/01/04 - 08/31/05			
Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total Actual Amounts	Total Prior Year
Original	Final		Positive (Negative)	As Of 9/30/04	As Of 9/30/03
				67,600	60,892
9,289	120,097	9,289	(110,808)	48,709	36,222
9,289	120,097	9,289	(110,808)	116,309	97,114
7,429	95,569	7,429	88,140	88,468	69,340
1,860	24,528	1,860	22,668	23,838	20,835
					1,894
				216	
				130	
				470	
				3,187	5,045
9,289	120,097	9,289	110,808	116,309	97,114

**Webb Count, Texas**  
**Criminal Justice Division**  
**District Attorney's Women's Legal Advocate (Prosecutor)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # WF-03-V30-13509-06					
Grant Period 09/01/03 - 08/31/04					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 51,176	4,151	45,727	49,878	(1,298)
Grant Matching	17,478	1,384	15,242	16,626	(852)
Total Revenues	<u>\$ 68,654</u>	<u>5,535</u>	<u>60,969</u>	<u>66,504</u>	<u>(2,150)</u>
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Personnel	\$ 48,549	4,078	44,480	48,558	(9)
Fringe Benefits	16,385	1,457	15,281	16,738	(353)
Travel	1,000				1,000
Training & Education					
Supplies & Direct Operating Expenses	1,000		973	973	27
Minor Apparatus & Tools	1,720		235	235	1,485
Total Expenditures	<u>\$ 68,654</u>	<u>5,535</u>	<u>60,969</u>	<u>66,504</u>	<u>2,150</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
52,551	4,254	(48,297)	49,981	33,966
18,846	1,300	(17,546)	16,542	11,322
71,397	5,554	(65,843)	66,523	45,288

48,363	4,077	44,286	48,557	32,804
16,352	1,347	15,005	16,628	10,665
2,400		2,400		299
				100
937	130	807	1,103	299
3,345		3,345	235	1,121
<u>71,397</u>	<u>5,554</u>	<u>65,843</u>	<u>66,523</u>	<u>45,288</u>

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**Webb County, Texas  
Criminal Justice Division**

**South Texas Development Council - Juvenile Accountability Incentive Block Grant  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2004 with Comparative Figures  
for Year Ended September 30, 2003**

	2004		
	Original and Final Budgeted Amounts	Actual	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/03
<b>REVENUES</b>			
Intergovernmental	\$ 11,356	10,310	(1,046)
Total Revenues	\$ 11,356	10,310	(1,046)
<b>EXPENDITURES</b>			
Current:			
Justice System:			
Training & Education	\$ 11,356	10,310	1,046
Total Expenditures	\$ 11,356	10,310	1,046
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		
Fund Balances - Beginning			
Fund Balances - Ending	\$		

**Webb County, Texas**  
**Criminal Justice Division - Laredo Multi-Agency Narcotics Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

DB-03-A10-12039-05						
Grant Period 7/01/03 - 5/31/04						
	Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Intergovernmental	\$ 281,128	309,047	81,484	265,554	347,038	37,991
Revenue Matching						
Revenue from Webb	90,000	90,000	16,449	43,863	60,312	(29,688)
Total Revenues	\$ 371,128	399,047	97,933	309,417	407,350	8,303
<b>EXPENDITURES</b>						
Current:						
Public Safety:						
Salaries	\$ 274,175	292,841	73,753	231,621	305,374	(12,533)
Fringe Benefits	96,953	106,206	25,247	77,796	103,043	3,163
Operations						
Equipment						
Total Expenditures	\$ 371,128	399,047	99,000	309,417	408,417	(9,370)
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		(1,067)		(1,067)	(1,067)
Fund Balances - Beginning					1,067	
Fund Balances - Ending					\$	

## DB-04-A10-17436-01

Grant Period 7/01/04 - 5/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/04	Total Prior Year As Of 9/30/03
961,381	119,022	(842,359)	384,576	310,122
				32,026
93,000	97	(92,903)	43,960	73,585
<u>1,054,381</u>	<u>119,119</u>	<u>(935,262)</u>	<u>428,536</u>	<u>415,733</u>

389,487	88,429	301,058	320,050	309,836
127,947	30,690	97,257	108,486	105,897
525,647		525,647		
11,300		11,300		
<u>1,054,381</u>	<u>119,119</u>	<u>935,262</u>	<u>428,536</u>	<u>415,733</u>


**Webb County, Texas**  
**Criminal Justice Division - City of Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #13PSSP602				Variance with Final Budget Positive (Negative)	
		Grant Period 1/01/03 - 12/31/03					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/03	Amounts		
<b>REVENUES</b>							
Intergovernmental	\$	213,724	213,653	198,712	16,567	215,279	1,626
Grant Matching		9,000	13,711	12,085		12,085	(1,626)
Total Revenues	\$	222,724	227,364	210,797	16,567	227,364	
<b>EXPENDITURES</b>							
Current:							
Public Safety:							
Salaries	\$	166,835	177,661	165,167	12,494	177,661	
Fringe Benefits		55,889	58,573	54,500	4,073	58,573	
Total Expenditures	\$	222,724	236,234	219,667	16,567	236,234	
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures			(8,870)	(8,870)		(8,870)	
Other Financing Sources (Uses):							
Operating Transfers In	\$		8,870	8,870		8,870	
Total Other Financing Sources (Uses)	\$		8,870	8,870		8,870	
Net Change In Fund Balances							
Fund Balances - Beginning							
Fund Balances - Ending						\$	

Grant #I4PSSP571

Grant Period 1/01/04 - 12/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
60,919	49,935	(10,984)	66,502	249,606
1,000	976	(24)	976	12,084
<u>61,919</u>	<u>50,911</u>	<u>(11,008)</u>	<u>67,478</u>	<u>261,690</u>
43,938	37,950	5,988	50,444	203,222
17,981	12,961	5,020	17,034	67,338
<u>61,919</u>	<u>50,911</u>	<u>11,008</u>	<u>67,478</u>	<u>270,560</u>
				(8,870)
				<u>8,870</u>
				<u>8,870</u>

**Webb County, Texas**  
**Drug Enforcement Agency - Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant Period 10/01/03 - 9/30/04				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Years As Of 9/30/03
<b>REVENUES</b>					
Intergovernmental	\$ 187,296	200,250	198,025	(2,226)	
Revenue from Webb	8,000	8,000	1,870	(6,130)	
Total Revenues	\$ 195,296	208,250	199,895	(8,356)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Salaries	\$ 146,074	166,512	158,156	8,356	
Fringe Benefits	49,222	52,749	52,749		
Total Expenditures	\$ 195,296	219,261	210,905	8,356	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		(11,010)		
Other Financing Sources (Uses):					
Operating Transfers In	\$	11,010	11,010		
Total Other Financing Sources (Uses)	\$	11,010	11,010		
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**CAA Emergency Food And Shelter**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Final	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental	\$ 28,049	28,049		51,188
Total Revenues	\$ 28,049	28,049		51,188
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Audit & Accounting	\$ 1,850	1,850		
Administrative Expense	1,967	1,906	61	3,918
Utilities	25,792	25,731	61	45,710
Total Expenditures	\$ 29,609	29,487	122	49,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (1,560)	(1,438)	122	1,560
Fund Balances-Beginning		1,560		
Fund Balances-Ending		\$ 122		1,560

**Webb County, Texas**  
**CAA Emergency Food And Shelter**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 843800-005

Grant Period 10/01/03 - 9/30/04

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	<u>Total</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>	<u>Prior Year</u>
				<u>Positive</u>	<u>As Of 9/30/03</u>
				<u>(Negative)</u>	
<b>REVENUES</b>					
Intergovernmental	\$	26,250	26,250		500
Grant Matching		30,000	26,329	(3,671)	28,142
Total Revenues	\$	30,000	52,579	(3,671)	28,642
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$	27,392	21,757	3,043	25,694
Fringe Benefits		2,608	4,572	628	2,448
Indigent Utilities		26,250	26,250		
Other					500
Total Expenditures	\$	30,000	52,579	3,671	28,642
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending	\$				

**Webb County, Texas**  
**Community Emergency Response Team**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # CERT-FY03-057 EMT-203

Grant Period 1/01/04 - 9/30/04

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental	\$ 9,000	7,936	(1,064)	
Total Revenues	\$ 9,000	7,936	(1,064)	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Emergency Management	\$ 9,000	7,936	1,064	
Total Expenditures	\$ 9,000	7,936	1,064	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

**Webb County, Texas**  
**Public Transportation For Nonurbanized Areas**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant # 51422F7032				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/03-8/31/04					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/03	Amounts		
<b>REVENUES</b>							
Fees	\$	132,304	132,304	8,038	107,227	115,265	(17,039)
Intergovernmental		794,464	877,459	63,556	717,701	781,257	(96,202)
Grant Matching		89,777	89,777	7,167	72,381	79,548	(10,229)
Miscellaneous:							
Other Revenue			160		160	160	
In Kind		30,000	30,000	2,500	27,500	30,000	
Total Revenues	\$	<u>1,046,545</u>	<u>1,129,700</u>	<u>81,261</u>	<u>924,969</u>	<u>1,006,230</u>	<u>(123,470)</u>
<b>EXPENDITURES</b>							
Current:							
Infrastructure And Environmental Services:							
Administrative	\$	184,066	196,556	16,052	167,728	183,780	12,776
Operating Expenses		662,699	663,364	71,917	536,778	608,695	54,669
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay		169,780	239,780		157,690	157,690	82,090
Total Expenditures	\$	<u>1,046,545</u>	<u>1,129,700</u>	<u>90,469</u>	<u>889,696</u>	<u>980,165</u>	<u>149,535</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$	<u>          </u>	<u>          </u>	<u>(9,208)</u>	<u>35,273</u>	26,065	<u>26,065</u>
Fund Balances-Beginning, Restated							
Reserved for Inventories							
Fund Balances-Ending						<u>\$ 26,065</u>	

Grant # 51522F7032  
Grant Period 9/01/04-8/31/05

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
Original	Final				
137,626	137,626	9,292	(128,334)	116,519	119,260
204,127	754,069	27,386	(726,683)	745,087	624,536
45,000	45,000	3,750	(41,250)	76,131	86,000
				160	1,060
30,000	30,000	2,500	(27,500)	30,000	30,000
416,753	966,695	42,928	(923,767)	967,897	860,856
95,114	156,346	13,699	142,647	181,427	173,797
291,639	678,878	52,794	626,084	589,572	638,492
30,000	30,000	2,500	27,500	30,000	30,000
	127,536		127,536	157,690	58,122
416,753	992,760	68,993	923,767	958,689	900,411
	(26,065)	(26,065)		9,208	(39,555)
				(7,021)	33,587
				2,187	(5,968)



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**Webb County, Texas**  
**VISTA Volunteer Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 03VPWTX001

Grant Period 9/30/03 - 12/31/05

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 233,872	351,276	59,613	(291,663)	
Miscellaneous:					
In Kind	58,132	58,132	15,217	(42,915)	
Total Revenues	\$ 292,004	409,408	74,830	(334,578)	
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 35,000	67,993	23,562	44,431	
Fringe Benefits	9,925	21,477	6,389	15,088	
Travel	20,274	25,434	572	24,862	
Subsistence Allowance	137,520	208,436	28,730	179,706	
Stipend/End of Service Allowance	18,000	18,000		18,000	
Other	13,153	9,936	360	9,576	
In-Kind Services	58,132	58,132	15,217	42,915	
Total Expenditures	\$ 292,004	409,408	74,830	334,578	
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		

**Webb County, Texas**  
**U.S. Treasury Department, Bureau of Alcohol, Tobacco & Firearms**  
**Gang Resistance Education and Training Program (G.R.E.A.T)**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with comparative Figures**  
**for Year Ended September 30, 2003**

Grant # ATC03000280				
Grant Period 01/16/03 - 01/15/04				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 114,611	17,052	41,242	58,294
<b>Total Revenues</b>	<b>\$ 114,611</b>	<b>17,052</b>	<b>41,242</b>	<b>58,294</b>
<b>EXPENDITURES</b>				
Current;				
Public Safety:				
Personnel	\$ 55,913	10,040		10,040
Overtime	7,962			
Fringe Benefits	16,622	2,446		2,446
Administrative Travel				
Training And Education		2,104		2,104
Education And Classroom Supplies	3,192		25,951	25,951
Materials And Supplies	22,922		2,195	2,195
Miscellaneous Summer Camp	8,000	2,462	1,938	4,400
Miscellaneous After School Program				
Minor Apparatus And Tools			11,158	11,158
<b>Total Expenditures</b>	<b>\$ 114,611</b>	<b>17,052</b>	<b>41,242</b>	<b>58,294</b>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<b>\$</b>			
Fund Balances - Beginning				
Fund Balances - Ending			<b>\$</b>	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<u>(56,317)</u>	<u>39,051</u>
<u>(56,317)</u>	<u>39,051</u>

45,873	10,040
7,962	
14,176	2,446
	(15)
(2,104)	2,104
(22,759)	1,223
20,727	10,848
3,600	2,462
<u>(11,158)</u>	<u>9,943</u>
<u>56,317</u>	<u>39,051</u>

<u><u>                    </u></u>	<u>                    </u>
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**Webb County, Texas**  
**Community Justice Assistance Division - Community Corrections Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant Period 9/01/03 - 8/31/04					Variance with Final Budget Positive
	Budgeted Amounts		Cumulative	Actual		(Negative)
	Original	Final	Thru 9/30/03	Amounts	Total	
<b>REVENUES</b>						
Payments By Program Participants	\$ 223,000	168,000	11,917	155,148	167,065	(935)
Intergovernmental	389,398	389,398	48,527	386,796	435,323	45,925
Other Revenue		55,000	1,622	30,026	31,648	(23,352)
Total Revenues	\$ 612,398	612,398	62,066	571,970	634,036	21,638
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 789,593	747,517	58,635	654,495	713,130	34,387
Travel And Furnished Transportation						
Contractual Services	11,700	15,426		12,600	12,600	2,826
Professional Fees	2,921	2,921		2,921	2,921	
Supplies And Operating Expenditures	60,000	60,000	3,431	36,048	39,479	20,521
Facilities, Utilities And Equipment	1,085	1,085				1,085
Total Expenditures	\$ 865,299	826,949	62,066	706,064	768,130	58,819
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(252,901)	(214,551)		(134,094)	(134,094)	80,457
Other Financing Sources (Uses):						
Operating Transfers In	\$ 252,901	214,551		134,094	134,094	(80,457)
Total Other Financing Sources (Uses):	\$ 252,901	214,551		134,094	134,094	(80,457)
Net Change In Fund Balances	\$					
Fund Balances - Beginning, Restated						
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Grant Period 9/01/04 - 8/31/05			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
168,000	16,114	(151,886)	171,262	161,602
326,611	38,248	(288,363)	425,044	385,056
58,600	2,470	(56,130)	32,496	34,218
553,211	56,832	(496,379)	628,802	580,876
641,705	52,263	589,442	706,758	720,111
11,700		11,700	12,600	18,200
2,478		2,478	2,921	2,922
61,085	4,569	56,516	40,617	48,933
				693
716,968	56,832	660,136	762,896	790,859
(163,757)		163,757	(134,094)	(209,983)
163,757		(163,757)	134,094	168,278
163,757		(163,757)	134,094	168,278
				(41,705)
				41,707
				2

**Webb County, Texas**  
**Community Justice Assistance Division - Day Reporting Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant Period 9/01/03 - 8/31/04			Variance with
		Cumulative	Actual		Final Budget
Budgeted Amounts		Thru 9/30/03	Amounts	Total	Positive
Original	Final				(Negative)
REVENUES					
Intergovernmental	\$ 174,682	174,682	14,010	160,672	174,682
Total Revenues	\$ 174,682	174,682	14,010	160,672	174,682
EXPENDITURES					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits	\$ 175,461	168,541	13,704	154,644	168,348
Travel And Furnished Transportation	7,600	7,600	219	3,207	3,426
Contract Service For Offenders					
Professional Fees	2,390	2,390		1,510	1,510
Supplies And Operating Expenditures	14,000	14,200		2,985	2,985
Facilities, Utilities And Equipment	3,200	4,200	87	3,284	3,371
Total Expenditures	\$ 202,651	196,931	14,010	165,630	179,640
Excess (Deficiency) Of Revenues					
Over (Under ) Expenditures	(27,969)	(22,249)		(4,958)	(4,958)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 27,969	22,249		4,958	4,958
Total Other Financing Sources (Uses):	\$ 27,969	22,249		4,958	4,958
Net Change In Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Original and Final Budgeted Amounts	Grant Period 9/01/04 - 8/31/05			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
155,399	12,134	(143,265)	172,806	87,846
155,399	12,134	(143,265)	172,806	87,846
141,829	11,874	129,955	166,518	110,591
7,600	71	7,529	3,278	2,398
				250
2,245		2,245	1,510	617
14,500		14,500	2,985	56,031
4,200	189	4,011	3,473	2,715
170,374	12,134	158,240	177,764	172,602
(14,975)		14,975	(4,958)	(84,756)
14,975		(14,975)	4,958	29,206
14,975		(14,975)	4,958	29,206
				(55,550)
				55,550

**Webb County, Texas**  
**Community Justice Assistance Division - Basic Supervision Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant Period 9/01/03 - 8/31/04				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/03	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Probation Fees	\$	756,548	756,548	62,391	666,247	728,638	(27,910)
Intergovernmental		804,172	835,172	38,927	810,659	849,586	14,414
Interest			12,000	995	12,020	13,015	1,015
Other Revenue			2,500	160	5,689	5,849	3,349
Total Revenues	\$	<u>1,560,720</u>	<u>1,606,220</u>	<u>102,473</u>	<u>1,494,615</u>	<u>1,597,088</u>	<u>(9,132)</u>
<b>EXPENDITURES</b>							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,252,136	1,322,645	87,582	1,108,542	1,196,124	126,521
Travel And Furnished Transportation		38,967	42,717	1,821	36,492	38,313	4,404
Contract Service For Offenders		19,000	19,000	1,250	8,300	9,550	9,450
Professional Fees		57,531	57,031	1,119	37,402	38,521	18,510
Supplies And Operating Expenditures		81,604	89,286	10,044	70,111	80,155	9,131
Facilities, Utilities And Equipment		14,880	25,230	657	19,301	19,958	5,272
Total Expenditures	\$	<u>1,464,118</u>	<u>1,555,909</u>	<u>102,473</u>	<u>1,280,148</u>	<u>1,382,621</u>	<u>173,288</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures							
		96,602	50,311		214,467	214,467	164,156
Other Financing Sources (Uses):							
Operating Transfers Out	\$	<u>(96,602)</u>	<u>(50,311)</u>		<u>(159,185)</u>	<u>(159,185)</u>	<u>(108,874)</u>
Total Other Financing Sources (Uses):	\$	<u>(96,602)</u>	<u>(50,311)</u>		<u>(159,185)</u>	<u>(159,185)</u>	<u>(108,874)</u>
Net Change In Fund Balance							
	\$	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>55,282</u></u>	<u><u>55,282</u></u>	<u><u>55,282</u></u>
Fund Balances - Beginning, Restated						200,532	
Fund Balances - Ending						\$ <u><u>255,814</u></u>	

Original and Final Budgeted Amounts	Grant Period 9/01/04 - 8/31/05			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
838,213	60,410	(777,803)	726,657	752,066
632,090	57,129	(574,961)	867,788	877,434
12,000	1,548	(10,452)	13,568	16,118
2,500	71	(2,429)	5,760	3,253
<u>1,484,803</u>	<u>119,158</u>	<u>(1,365,645)</u>	<u>1,613,773</u>	<u>1,648,871</u>
1,252,799	101,848	1,150,951	1,210,390	1,030,056
29,667	4,893	24,774	41,385	25,910
19,000		19,000	8,300	7,447
46,240	330	45,910	37,732	31,101
84,604	11,453	73,151	81,564	66,827
14,880	634	14,246	19,935	6,180
<u>1,447,190</u>	<u>119,158</u>	<u>1,328,032</u>	<u>1,399,306</u>	<u>1,167,521</u>
37,613		(37,613)	214,467	481,350
(164,083)		164,083	(159,185)	(216,961)
<u>(164,083)</u>		<u>164,083</u>	<u>(159,185)</u>	<u>(216,961)</u>
<u>(126,470)</u>		<u>126,470</u>	55,282	264,389
			200,532	150,470
			<u>255,814</u>	<u>414,859</u>

**Webb County, Texas**  
**Community Justice Assistance Division - Treatment Incarceration Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Grant Period 9/01/03 - 8/31/04		Variance with Final Budget Positive (Negative)
	Original	Final	Cumulative Thru 9/30/03	Actual Amounts	
				Total	
<b>REVENUES</b>					
Intergovernmental	\$ 180,000	189,362		189,362	
Total Revenues	\$ 180,000	189,362		189,362	
<b>EXPENDITURES</b>					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits	\$				
Travel And Furnished Transportation	1,000				
Contract Service For Offenders	175,557	214,499		208,088	208,088 6,411
Professional Fees	2,350	1,350		1,350	1,350
Supplies And Operating Expenditures	1,093	57		57	57
Total Expenditures	\$ 180,000	215,906		209,495	209,495 6,411
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(26,544)		(20,133)	(20,133) 6,411
Other Financing Sources (Uses):					
Operating Transfers In	\$	26,544		20,133	20,133 (6,411)
Total Other Financing Sources (Uses):	\$	26,544		20,133	20,133 (6,411)
Net Change In Fund Balances	\$				
Fund Balances - Beginning, Restated					
Fund Balances - Ending				\$	

Original and Final Budgeted Amounts	Grant Period 9/01/04 - 8/31/05			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
190,000		(190,000)	189,362	188,015
190,000		(190,000)	189,362	188,015
				26,671
188,650		188,650	208,088	131,911
1,350		1,350	1,350	1,350
			57	
190,000		190,000	209,495	159,932
			(20,133)	28,083
			20,133	
			20,133	
				28,083
				28,083

**Webb County, Texas**  
**Community Justice Assistance Division - Mentally Impaired Caseload**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant Period 9/01/03 - 8/31/04					Variance with Final Budget Positive Negative
	Budgeted Amounts		Cumulative	Actual		
	Original	Final	Thru 9/30/03	Amounts	Total	
REVENUES						
Intergovernmental	\$ 55,965	60,361	4,325	56,036	60,361	
Total Revenues	\$ 55,965	60,361	4,325	56,036	60,361	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 53,534	53,534	4,325	48,849	53,174	360
Travel & Furnished Transportation	1,261	1,561		872	872	689
Professional Fees	1,170	1,453		582	582	871
Supplies & Operating Expenditures		1,000				1,000
Facilities, Utilities And Equipment		2,813				2,813
Total Expenditures	\$ 55,965	60,361	4,325	50,303	54,628	5,733
Excess (Deficiency) Of Revenue Over (Under) Expenditures				5,733	5,733	5,733
Other Financing Sources (Uses):						
Operating Transfers Out	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$			5,733	5,733	5,733
Fund Balances - Beginning, Restated						
Fund Balances - Ending				\$	5,733	

Original and Final Budgeted Amounts	Grant Period 9/01/04 - 8/31/05			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
54,682	4,130	(50,552)	60,166	57,656
54,682	4,130	(50,552)	60,166	57,656

49,562	4,130	45,432	52,979	53,592
1,460		1,460	872	
1,660		1,660	582	420
2,000		2,000		569
54,682	4,130	50,552	54,433	54,581

			5,733	3,075
				(3,236)
				(3,236)
			5,733	(161)
				1,782
			5,733	1,621

**Webb County, Texas**  
**TDHCA Contract for Deed Conversion**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #542006					
Grant Period 3/31/03 - 4/01/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 520,000		6,933	6,933	(513,067)
Total Revenues	\$ 520,000		6,933	6,933	(513,067)
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 250,000				250,000
Program Cost	250,000				250,000
Administration	20,000		6,933	6,933	13,067
Total Expenditures	\$ 520,000		6,933	6,933	513,067
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Total  
Prior Year  
As Of 9/30/03

\_\_\_\_\_  
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**Webb County, Texas**  
**TDHCA HOME Owner Occupied Assistance Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant #1000038				
	Grant Period 9/01/03 - 8/31/05				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 520,000		4,860	4,860	(515,140)
Revenue In Kind	25,000				(25,000)
Total Revenues	\$ 545,000		4,860	4,860	(540,140)
EXPENDITURES					
Current:					
Community And Economic Development:					
Program Cost	\$ 500,000				500,000
Administration	20,000		4,860	4,860	15,140
Expenditures In Kind	25,000				25,000
Total Expenditures	\$ 545,000		4,860	4,860	540,140
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Total  
Prior Year  
As Of 9/30/03

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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Border Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #TJPC-B-2004-240 Grant Period 9/01/03 - 8/31/04				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/03	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	44,716	44,716	3,731	40,342	44,073	(643)
Grant Matching							
Total Revenues	\$	<u>44,716</u>	<u>44,716</u>	<u>3,731</u>	<u>40,342</u>	<u>44,073</u>	<u>(643)</u>
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	42,862	42,874	3,581	38,702	42,283	591
Travel		900	900	150	750	900	
Operating Expenses		954	942		890	890	52
Non-Residential Services							
Total Expenditures	\$	<u>44,716</u>	<u>44,716</u>	<u>3,731</u>	<u>40,342</u>	<u>44,073</u>	<u>643</u>
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning							
Fund Balances - Ending	\$	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

**Grant Period 9/01/04 - 8/31/05**

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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Community Corrections**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #TJPC-Y-2004-240 Grant Period 9/01/03 - 8/31/04				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative	Actual		
		Original	Final	thru 9/30/03	Amounts	Total	
<b>REVENUES</b>							
Intergovernmental	\$	335,158	335,158	25,815	295,086	320,901	(14,257)
Total Revenues	\$	335,158	335,158	25,815	295,086	320,901	(14,257)
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	315,892	307,725	25,290	271,205	296,495	11,230
Travel		6,300	14,467	525	12,191	12,716	1,751
Operating Expenses							
Non-residential Services		12,966	12,966		11,690	11,690	1,276
Residentital Services							
Total Expenditures	\$	335,158	335,158	25,815	295,086	320,901	14,257
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #TJPC-Y-2005-240  
Grant Period 9/01/04 - 8/31/05

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
Original	Final				
<u>335,158</u>	<u>335,158</u>	<u>18,707</u>	<u>(316,451)</u>	<u>313,793</u>	<u>309,751</u>
<u>335,158</u>	<u>335,158</u>	<u>18,707</u>	<u>(316,451)</u>	<u>313,793</u>	<u>309,751</u>
234,069	236,169	18,007	218,162	289,212	299,188
10,500	8,400	700	7,700	12,891	7,800
15,629	15,629		15,629		2,036
30,000	30,000		30,000	11,690	727
44,960	44,960		44,960		
<u>335,158</u>	<u>335,158</u>	<u>18,707</u>	<u>316,451</u>	<u>313,793</u>	<u>309,751</u>
=====	=====	=====	=====		
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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions ISJPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #TJPC-O-2004-240					
Grant Period 9/01/03 - 8/31/04					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 27,240	3,411	23,829	27,240	
Grant Matching	13,548		13,543	13,543	(5)
Total Revenues	\$ 40,788	3,411	37,372	40,783	(5)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 40,788	3,411	37,372	40,783	5
Total Expenditures	\$ 40,788	3,411	37,372	40,783	5
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-O-2005-240  
Grant Period 9/01/04 - 8/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
27,240	3,409	(23,831)	27,238	27,560
15,251		(15,251)	13,543	12,928
42,491	3,409	(39,082)	40,781	40,488
42,491	3,409	39,082	40,781	40,488
42,491	3,409	39,082	40,781	40,488

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Grant #TJPC-Z-2004-240				
	Grant Period 9/01/03 - 8/31/04				
	Original and Final Budgeted Amounts	Cumulative thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 111,150	7,588	90,093	97,681	(13,469)
Total Revenues	\$ 111,150	7,588	90,093	97,681	(13,469)
 <b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	7,588	90,093	97,681	13,469
Total Expenditures	\$ 111,150	7,588	90,093	97,681	13,469
 Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
 Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-Z-2005-240  
Grant Period 9/01/04 - 8/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 09/30/03
<u>111,150</u>	<u>8,377</u>	<u>(102,773)</u>	<u>98,470</u>	<u>98,788</u>
<u>111,150</u>	<u>8,377</u>	<u>(102,773)</u>	<u>98,470</u>	<u>98,788</u>
 <u>111,150</u>	 <u>8,377</u>	 <u>102,773</u>	 <u>98,470</u>	 <u>98,788</u>
<u>111,150</u>	<u>8,377</u>	<u>102,773</u>	<u>98,470</u>	<u>98,788</u>
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**Webb County, Texas**  
**Texas Juvenile Probation Commission - State Aid**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #TJPC-A-2004-240 Grant Period 9/01/03 - 8/31/04				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/03	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	161,097	161,097	4,309	135,926	140,235	(20,862)
Grant Matching							
Total Revenues	\$	<u>161,097</u>	<u>161,097</u>	<u>4,309</u>	<u>135,926</u>	<u>140,235</u>	<u>(20,862)</u>
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	10,885	10,885	805	7,502	8,307	2,578
Travel		24,400	24,400	3,134	20,282	23,416	984
Operating Expenses		14,012	17,905		17,869	17,869	36
Non-residential Services		16,800	29,550	400	29,148	29,548	3
Residential Services		95,000	78,357	(30)	61,125	61,095	17,262
Total Expenditures	\$	<u>161,097</u>	<u>161,097</u>	<u>4,309</u>	<u>135,926</u>	<u>140,235</u>	<u>20,862</u>
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning						<u></u>	
Fund Balances - Ending						\$ <u></u>	

Grant #TJPC-A-2005-240  
Grant Period 9/01/04 - 8/31/05

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
Original	Final				
161,097	161,097	6,148	(154,949)	142,074	345,935
					94,814
161,097	161,097	6,148	(154,949)	142,074	440,749
30,724	35,524	2,548	32,976	10,050	317,024
36,373	38,573	1,600	36,973	21,882	25,154
7,000				17,869	13,904
12,000	12,000	2,000	10,000	31,148	19,659
75,000	75,000		75,000	61,125	65,007
161,097	161,097	6,148	154,949	142,074	440,749

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions JPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #TJPC-F-2004-240				Variance with Final Budget Positive (Negative)
		Grant Period 9/01/03 - 8/31/04				
		Budgeted Amounts		Cumulative	Actual	
		Original	Final	thru 9/30/03	Amounts	Total
<b>REVENUES</b>						
Intergovernmental	\$	232,566	232,566	26,373	206,193	232,566
Grant Matching		166,524	165,154		154,164	154,164
Total Revenues	\$	399,090	397,720	26,373	360,357	386,730
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$	399,090	397,720	26,373	360,357	386,730
Total Expenditures	\$	399,090	397,720	26,373	360,357	386,730
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending	\$					

**Grant Period 9/01/04 - 8/31/05**

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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive**  
**Sanctions Level 1-2-3**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Project #TJPC-G-2004-240  
Grant Period 9/01/03 - 8/31/04

	Budgeted Amounts		Cumulative thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Intergovernmental	\$ 46,339	46,339	2,585	40,457	43,042	(3,297)
Total Revenues	\$ 46,339	46,339	2,585	40,457	43,042	(3,297)
 <b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 31,258	31,516	2,577	28,874	31,451	65
Travel	1,000					
Operations	1,200					
Non-residential	12,881	14,823	9	11,582	11,591	3,233
Total Expenditures	\$ 46,339	46,339	2,585	40,457	43,042	3,297
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	\$					
 Fund Balances - Beginning						
Fund Balances - Ending					\$	

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
46,339	2,613	(43,726)	43,069	2,585
46,339	2,613	(43,726)	43,069	2,585
31,495	2,613	28,882	31,487	2,576
14,844		14,844	11,582	9
46,339	2,613	43,726	43,069	2,585

**Webb County, Texas**  
**U. S. Department Of Justice**  
**Vertex Targeted Opportunities**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #TJPC-E-04-240					Variance with Final Budget Positive (Negative)
Grant Period 9/01/03 - 8/31/04					
Original and Final Budgeted Amounts	Cumulative thru 9/30/03	Actual Amounts	Total		
<b>REVENUES</b>					
Intergovernmental	\$	183,411	183,411	183,411	
Other Revenue		2,530	2,530	2,530	
Interest Income		218	3,440	3,659	
Total Revenues	\$	218	189,381	189,600	
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Professional Services	\$	27,512	27,512	27,512	
Total Expenditures	\$	27,512	27,512		
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	(27,512)	161,870	162,088	
Fund Balances - Beginning			247,572		
Fund Balances - Ending	\$		409,660		

Grant #TJPC-E-05-240  
Grant Period 9/01/04 - 8/31/05

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/04</u>	<u>Total Prior Year As Of 9/30/03</u>
			183,411	108,281
			2,530	
	563	563	4,004	2,446
	563	563	189,945	110,727
8,266		8,266	27,512	9,735
8,266		8,266	27,512	9,735
(8,266)	563	8,829	162,433	100,992
			247,790	146,798
			410,223	247,790

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant #TJPC-P-2004-240 Grant Period 9/01/03 - 8/31/04				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/03	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	723,897	723,897	49,619	644,693	694,312	(29,585)
Charges And Fees		526,516	526,516	51,684	355,475	407,159	(119,357)
Other Revenue							
Interest		35,000	35,000	583	7,958	8,541	(26,459)
Total Revenues	\$	<u>1,285,413</u>	<u>1,285,413</u>	<u>101,886</u>	<u>1,008,126</u>	<u>1,110,012</u>	<u>(175,401)</u>
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	1,261,777	1,205,726	70,106	930,984	1,001,090	204,636
Operating Expenses		195,643	213,694	33,127	156,093	189,220	24,474
Capital Outlay		10,000	89,150	41,937	16,890	58,827	30,323
Total Expenditures	\$	<u>1,467,420</u>	<u>1,508,570</u>	<u>145,170</u>	<u>1,103,967</u>	<u>1,249,137</u>	<u>259,432</u>
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures		(182,007)	(223,157)	(43,284)	(95,841)	(139,125)	(84,031)
Other Financing Sources (Uses):							
Lease Purchase	\$		41,150	41,150		41,150	
Total Other Financing Sources (Uses)	\$		41,150	41,150		41,150	
Net Change In Fund Balances	\$	<u>(182,007)</u>	<u>(182,007)</u>	<u>(2,134)</u>	<u>(95,841)</u>	<u>(97,975)</u>	<u>(84,031)</u>
Fund Balances - Beginning						617,805	
Fund Balances - Ending	\$					<u>519,830</u>	

Grant #TJPC-P-2005-240  
Grant Period 9/01/04 - 8/31/05

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 09/30/03
Original	Final				
710,000	710,000	69,089	(640,911)	713,782	736,148
590,000	590,000	38,645	(551,355)	394,120	549,762
					100,000
35,000	35,000	986	(34,014)	8,944	6,067
<u>1,335,000</u>	<u>1,335,000</u>	<u>108,720</u>	<u>(1,226,280)</u>	<u>1,116,846</u>	<u>1,391,977</u>
1,348,954	1,372,655	82,224	1,290,431	1,013,208	822,773
193,969	193,969	17,265	176,704	173,358	275,370
15,000	15,000		15,000	16,890	41,937
<u>1,557,923</u>	<u>1,581,624</u>	<u>99,489</u>	<u>1,482,135</u>	<u>1,203,456</u>	<u>1,140,080</u>
(222,923)	(246,624)	9,231	255,855	(86,610)	251,897
					41,150
					<u>41,150</u>
<u>(222,923)</u>	<u>(246,624)</u>	<u>9,231</u>	<u>255,855</u>	<u>(86,610)</u>	<u>293,047</u>
				615,672	322,625
				<u>529,062</u>	<u>615,672</u>

**Webb County, Texas**  
**Criminal Justice Division - City Of Laredo Auto Theft Task Force**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

		Grant # SAT-T101-10057-04				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/03 - 8/31/04					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	As Of 9/30/03	Amount		
<b>REVENUES</b>							
Intergovernmental	\$	41,778	38,169	3,150	34,003	37,153	(1,016)
Grant Matching		17,337	23,609	1,694	21,753	23,447	(162)
Total Revenues	\$	59,115	61,778	4,844	55,756	60,600	(1,178)
<b>EXPENDITURES</b>							
Current:							
Public Safety:							
Salaries	\$	43,914	46,320	3,626	41,645	45,271	1,049
Fringe Benefits		15,201	15,458	1,218	14,111	15,329	129
Total Expenditures	\$	59,115	61,778	4,844	55,756	60,600	1,178
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant # SAT-T101-10057-05

Grant Period 9/01/04 - 8/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
25,073	2,145	(22,928)	36,148	62,030
34,798	2,899	(31,899)	24,652	39,832
59,871	5,044	(54,827)	60,800	101,862

44,507	3,810	40,697	45,455	78,746
15,364	1,234	14,130	15,345	23,116
59,871	5,044	54,827	60,800	101,862


**Webb County, Texas**  
**Highway 59 Facility Plan**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 2001-483-441  
Grant Period 8/14/02-1/31/05

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 71,250	34,143	21,153	55,296
Grant Matching	133,750	42,307	58,491	100,798
Total Revenues	\$ 205,000	76,450	79,644	156,094
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Professional Services	\$ 205,000	76,450	79,644	156,094
Total Expenditures	\$ 205,000	76,450	79,644	156,094
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending				\$

Variance With Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
(15,954)	34,143
<u>(32,952)</u>	<u>42,307</u>
<u>(48,906)</u>	<u>76,450</u>

<u>48,906</u>	<u>76,450</u>
<u>48,906</u>	<u>76,450</u>

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**Webb County, Texas**  
**Texas Parks & Wildlife**  
**Community Outdoor Outreach Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 52-00088 and # 52-000233

Grant Period 2/07/00 - 3/31/04

	Budgeted Amounts		Cumulative thru 9/30/03	Actual Amounts	Total
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 44,712	43,403	40,764	2,555	43,319
In-Kind Contribution	18,756	18,680	12,136	1,040	13,176
Total Revenues	\$ 63,468	62,083	52,900	3,595	56,495
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Children's Field Trips	\$ 44,712	43,403	40,764	2,555	43,319
In-Kind Expenditures	18,756	18,680	12,136	1,040	13,176
Total Expenditures	\$ 63,468	62,083	52,900	3,595	56,495
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
(84)	16,472
<u>(5,504)</u>	<u>2,896</u>
<u>(5,588)</u>	<u>19,368</u>

84	16,472
<u>5,504</u>	<u>2,896</u>
<u>5,588</u>	<u>19,368</u>

<u><u>                    </u></u>	<u><u>                    </u></u>
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**Webb County, Texas**  
**State Comptroller**  
**Senate Bill 55 Statewide Tobacco Education and Prevention**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # Step - SB 55 75th Legislature					
Grant Period 09/01/03 - 08/31/2004					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 11,000	226	7,425	7,651	(3,349)
Total Revenues	\$ 11,000	226	7,425	7,651	(3,349)
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 7,214		5,239	5,239	1,975
Training & Education	1,286	226	157	383	903
Materials And Supplies	2,500		1,635	1,635	865
Sting Operations			394	394	(394)
Total Expenditures	\$ 11,000	226	7,425	7,651	3,349
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

Grant # Step - SB 55 75th Legislature  
Grant Period 09/01/04 - 08/31/05

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/04	Total Prior Year As Of 9/30/03
1,503		(1,503)	7,425	8,218
1,503		(1,503)	7,425	8,218
753		753	5,239	6,019
750		750	157	574
			1,635	1,554
			394	71
1,503		1,503	7,425	8,218

**Webb County, Texas**  
**State Comptroller**  
**Law Enforcement Officer's Standards and Education Accounts**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	2004			Variance with	Total
	Budgeted Amounts		Actual	Final Budget-	Prior Year
	Original	Final	Amounts	Positive	As Of 9/30/03
				(Negative)	
<b>REVENUES</b>					
Intergovernmental	\$ 23,850	23,850	25,834	1,984	24,501
Total Revenues	\$ 23,850	23,850	25,834	1,984	24,501
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Training and Education	\$ 13,427	37,654	20,335	17,319	23,200
Total Expenditures	\$ 13,427	37,654	20,335	17,319	23,200
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$ 10,423	(13,804)	5,499	19,303	1,301
Fund Balances- Beginning			13,545		12,244
Fund Balances- Ending			\$ 19,044		13,545

**Webb County, Texas**  
**49th Judicial District Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>				
Intergovernmental	\$			45,933
Total Revenues	\$			45,933
<b>EXPENDITURES</b>				
Current:				
Justice System				
Wages And Fringe Benefits	\$ 33,314	21,092	12,222	22,723
Cell Phones	3,000	1,500	1,500	2,048
Total Expenditures	\$ 36,314	22,592	13,722	24,771
Excess Of Revenue Over Expenditures	\$ (36,314)	(22,592)	13,722	21,162
Fund Balances- Beginning		51,685		30,523
Fund Balances- Ending		\$ 29,093		51,685

**Webb County, Texas**  
**The Office of the Attorney General - Contract #00-03847.A2**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant #00-03847.A2  
Grant Period 9/01/99 - 8/31/03

	Original And Final Budgeted Amounts	Cumulative Thru 9/30/03	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 133,611	140,732	2,616	143,348
Total Revenues	\$ 133,611	140,732	2,616	143,348
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance & Equipment	2,000	2,000		2,000
Total Expenditures	\$ 133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	40,215	2,616	42,831
Fund Balances - Beginning			55,683	
Fund Balances - Ending			\$ 58,299	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/03
9,737	7,121
9,737	7,121

33,094

33,094	
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42,831	7,121
	48,562
	55,683

**Webb County, Texas**  
**Criminal Justice Division - Police Activity League (Pal)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # SF - 99 - J22 -14894  
Grant Period 09/01/03 - 08/31/04

	<u>Budgeted Amounts</u>		<u>Cumulative</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Thru 9/30/03</u>	<u>Amounts</u>	<u>Total</u>
<b>REVENUES</b>					
Intergovernmental	\$ 8,000				
Grant Matching					
Total Revenues	<u>\$ 8,000</u>				
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel	\$				
Fringe Benefits					
Miscellaneous Summer Camp					
Police Activity League	8,000	13,698		13,698	13,698
Total Expenditures	<u>\$</u>	<u>13,698</u>		<u>13,698</u>	<u>13,698</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	<u>\$ 8,000</u>	<u>(13,698)</u>		<u>(13,698)</u>	<u>(13,698)</u>
Fund Balances - Beginning					13,698
Fund Balances - Ending				\$	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
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	16,900
	9,985
	<u>26,885</u>

	7,983
	3,102
	2,102
	<u>13,187</u>

	13,698
	<u>13,698</u>

**Webb County, Texas**  
**Texas Task Force On Indigent Defense**  
**Indigent Defense Coordinator**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

Grant # 212-04-D03			
2004			
Original and Final Budgeted Amounts	Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/03
<b>REVENUES</b>			
Intergovernmental	\$ 88,000	27,899	(60,100)
Total Revenues	\$ 88,000	27,899	(60,100)
<b>EXPENDITURES</b>			
Current:			
Justice System:			
Salaries And Fringe Benefits	\$ 56,700	9,179	47,521
Training And Education	20,000	18,622	1,378
Contract Services	5,000		5,000
Materials And Supplies	300	98	202
Equipment	6,000		6,000
Total Expenditures	\$ 88,000	27,899	60,100
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$		
Fund Balances - Beginning			
Fund Balances - Ending	\$		

**GOVERNMENTAL FUNDS**  
**Capital Projects**

**WEBB COUTNY FUNDS**

**MAJOR FUNDS**

JUVENILE YOUTH VILLAGE, SERIES 2002

Is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND  
WASTEWATER PROJECT CONTRACT G-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

CAPITAL PROJECTS INTEREST INCOME, SERIES 2003

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

**Webb County, Texas**  
**Juvenile Youth Village, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 149,368	125,851	275,219	275,219
Total Revenues	\$ 149,368	125,851	275,219	275,219
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$ 74,930	130,074	205,004	1,000,000
Construction in Progress	154		154	10,082,250
Issuance Costs	217,749		217,749	217,750
Total Expenditures	\$ 292,834	130,074	422,908	11,300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(143,466)	(4,223)	(147,689)	(11,024,781)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 11,300,000		11,300,000	11,300,000
Total Other Financing Sources (Uses)	\$ 11,300,000		11,300,000	11,300,000
Net Change In Fund Balances	\$ 11,156,534	(4,223)	11,152,311	275,219
Fund Balances - Beginning		11,156,534		
Fund Balances - Ending		\$ 11,152,311		

**Webb County, Texas**  
**Texas Water Development Board**  
**Rio Bravo-El Cenizo Water & Wastewater Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

	Grant # G11800			
	Grant Period 7/14/99 - 03/31/07			
	<u>Prior</u>	<u>Current</u>	<u>Total to</u>	<u>Project</u>
	<u>Years</u>	<u>Year</u>	<u>Date</u>	<u>Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 3,370,708	3,967,915	7,338,623	16,645,082
Interest		11,626	11,626	
Total Revenues	<u>\$ 3,370,708</u>	<u>3,979,541</u>	<u>7,350,249</u>	<u>16,645,082</u>
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$ 1,117,008	253,886	1,370,894	1,887,185
Other Expenses	2,253,700	113,231	2,366,931	3,091,164
Capital Outlay		3,716,759		11,832,733
Total Expenditures	<u>\$ 3,370,708</u>	<u>4,083,876</u>	<u>3,737,825</u>	<u>16,811,082</u>
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures		(104,335)		(166,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	166,000		166,000
Total Other Financing Sources (Uses)	<u>\$</u>	<u>166,000</u>	<u></u>	<u>166,000</u>
Net Change in Fund Balances	<u>\$</u>	<u>61,665</u>	<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$ 61,665</u>		

**Webb County, Texas**  
**Interest Income, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$	87,570	87,570	25,000
Total Revenues	\$	87,570	87,570	25,000
<b>EXPENDITURES</b>				
Current:				
General Government				
Construction In Progress	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures		87,570	87,570	25,000
Other Financing Sources (Uses):				
Transfers Out	\$			
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$	87,570	87,570	25,000
Fund Balances - Beginning				
Fund Balances - Ending		\$ 87,570		

**GOVERNMENTAL FUNDS**  
**Non-Major Capital Projects Funds**

**WEBB COUTNY FUNDS**

**NON MAJOR FUNDS**

911 ADDRESSING PROGRAM, SERIES 1994

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system.

INTEREST INCOME, SERIES 1999 AND 2000

Funds are being generated through interest income from Certificates of Obligation Series 1999 and 2000.

CAPITAL OUTLAY, SERIES 1999

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments.

LAW ENFORCEMENT PROJECT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTERNATIONAL BRIDGE, SERIES 2001

This fund accounts for the preparation of an International Bridge in the southern part of the county.

DETENTION CENTER INFRASTRUCTURE

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

COUNTY MORGUE, SERIES 2001

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS - continued**

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS, SERIES 2001

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

ROAD & HIGHWAY ACQUISITION, SERIES 2001

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

CAPITAL OUTLAY, SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

CAPITAL PROJECTS INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. ACQUISITION HIGHWAY 59/359, SERIES 2002

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS – continued**

**CARRIZO WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2002**

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

**JUSTICE OF THE PEACE SOUTH LAREDO COURTHOUSE, SERIES 2002**

This fund is to construct a new Justice of the Peace Courthouse for Precinct 2, Place 1 and 2 in South Laredo.

**PEÑITAS WEST COMMUNITY CENTER, SERIES 2002**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

**QUAD CITY COMMUNITY CENTER MIRANDO, SERIES 2002**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

**EL CENIZO AND RIO BRAVO COMMUNITY CENTERS, SERIES 2002**

This fund is for the expansion of the community centers that are used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The expansion to the building will be approximately 3,000 square feet.

**CUATRO VIENTOS ROAD, SERIES 2002**

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

**PARK DEVELOPMENT, SERIES 2002**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**WEBB COUTNY FUNDS - continued**

**CAPTIAL OUTLAY SERIES 2002**

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

**CAPITAL PROJECTS INTEREST INCOME, SERIES 2002**

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

**PARK DEVELOPMENT, SERIES 2003**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**TEXMEX PURCHASE, SERIES 2003**

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

**CAPITAL OUTLAY, SERIES 2003**

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

**ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003**

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

**INTERNATIONAL BRIDGE, SERIES 2003**

This fund accounts for the preparation of an International Bridge in the southern part of the county. Funds requested are for the "second formal step", which is the preparation, submittal and acquiring the "Presidential Permit" from the Federal Government.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**WEBB COUNTY FUNDS – continued**

RAIN ENHANCEMENT PROGRAM, SERIES 2003

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

R.O.W. ACQUISITION, SERIES 2003

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

SHILOH COMMUNITY CENTER, SERIES 2003

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2003

In conjunction with the Texas Water Development Board’s Region “M” Water Plan, Webb County has taken the initiative to explore a secondary water source for the county. The project consist of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

CASA BLANCA LAKE REHABILITATION—DREDGING, SERIES 2003

These funds will be used for testing to determine the depth of the lake and obtain measurements of the silt build up (silt accumulation since it was constructed in 1948).

LIFE DOWNS IMPROVEMENTS, SERIES 2003

Reconstruction of buildings that were destroyed by a “Micro Burst Storm”. These are improvements to county property used for recreational purposed in the area known as Laredo International Fair & Exposition (L.I.F.E.)

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**FEDERAL GRANTS**

**U.S. Department of Housing and Urban Development**

**TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889**

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

**TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721859**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175**

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722961**

Revenues are provided by the office of Rural Community Affairs. Funds shall provide for the redesigning and reconstructing of inadequate drainage in the City of Rio Bravo.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205**

Revenues provided by the Office of Rural Community Affairs. Funds shall provide first time public sanitary sewer service to households in Colonia Tanquecitos I.

**U.S. Department of Agriculture**

**RURAL UTILITIES SERVICE PROJECT #3080-02**

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds - Continued**

**FEDERAL GRANTS - continued**

**U.S. Department of the Army**

**LA PRESA COLONIA FACILITY PLAN**

This fund is to develop the facility plan, which includes the Environmental Assessment along with the design of a seven mile water line that will run parallel and along Highway 83 from the booster station for approximately 1.5 miles to Mangana Hein road for approximately 4.5 miles to the Colonia; the design of the water lines to each of the 57 homes; the design of the septic systems for each of the homes; and the land surveys, property staking, and real estate ownership search required to plat the homesites.

**Other Federal Financial Assistance**

**Texas Water Development Board**

**RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP SEWER LOAN**

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**STATE GRANTS**

**Texas Department of Transportation**

**BORDER COLONIA ACCESS PROGRAM – RIO BRAVO CONTRACT 3BCF5013**

Revenues provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the city of Rio Bravo.

**State Energy Conservation Office**

**TEXAS TRANSPORTATION INSTITUTE CONTRACT C7040**

Revenues are from the State Energy Conservation Office. Funds shall be for the purchase of a two vehicles, each a 15-passenger van, to support the activities of the Community Resource Centers in the colonias of the Bruni area and the area of Pueblo Vista/Larga Vista.

**Texas Water Development Board**

**RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP SEWER LOAN**

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>911 Addressing</u> <u>Program</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 1999 and 2000</u>	<u>Capital Outlay Series</u> <u>1999</u>	<u>Law Enforcement</u> <u>Capital Projects,</u> <u>Series 2000</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 201	\$ 1,203,496	\$ -	\$ 345,212
Taxes receivable, net	-	-	-	-
Due from other funds	626	-	156,069	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>827</u>	<u>1,203,496</u>	<u>156,069</u>	<u>345,212</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	14,650	-
Due to other funds	3	1,174,307	36,000	287,634
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	824	-	3,200	51,486
Total liabilities	<u>827</u>	<u>1,174,307</u>	<u>53,850</u>	<u>339,120</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	55,798	14,321	339,127	92,498
Other purposes	-	-	-	-
Unreserved	(55,798)	14,868	(236,908)	(86,406)
Total fund balances	<u>-</u>	<u>29,189</u>	<u>102,219</u>	<u>6,092</u>
Total liabilities and fund balances	<u>\$ 827</u>	<u>\$ 1,203,496</u>	<u>\$ 156,069</u>	<u>\$ 345,212</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>International Bridge</u> <u>Capital Project,</u> <u>Series 2001</u>	<u>Detention Center</u> <u>Infrastructure</u>	<u>Library Construction</u>	<u>County Morgue,</u> <u>Series 2001</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 36
Taxes receivable, net	-	-	-	-
Due from other funds	88	30,000	64,874	1,345,610
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>88</u>	<u>30,000</u>	<u>64,874</u>	<u>1,345,646</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	-	-	-
Due to other funds	88	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	30,000	675	-
<b>Total liabilities</b>	<u>88</u>	<u>30,000</u>	<u>675</u>	<u>-</u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	208,519	-	284,556	1,371,451
Other purposes	-	-	-	-
<b>Unreserved</b>	<u>(208,519)</u>	<u>-</u>	<u>(220,357)</u>	<u>(25,805)</u>
<b>Total fund balances</b>	<u>-</u>	<u>-</u>	<u>64,199</u>	<u>1,345,646</u>
<b>Total liabilities and fund balances</b>	<u>\$ 88</u>	<u>\$ 30,000</u>	<u>\$ 64,874</u>	<u>\$ 1,345,646</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>Villa Antigua Project, Series 2001</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Road Highway Acquisition, Series 2001</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	867,808	388,805	159,636	2,711
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>867,808</u>	<u>388,805</u>	<u>159,636</u>	<u>2,711</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	1,520	44,771	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	53,565	17,032	2,711
<b>Total liabilities</b>	<u>-</u>	<u>55,085</u>	<u>61,803</u>	<u>2,711</u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	975,756	1,213,593	244,888	-
Other purposes	-	-	-	-
<b>Unreserved</b>	<u>(107,948)</u>	<u>(879,873)</u>	<u>(147,055)</u>	<u>-</u>
<b>Total fund balances</b>	<u>867,808</u>	<u>333,720</u>	<u>97,833</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 867,808</u>	<u>\$ 388,805</u>	<u>\$ 159,636</u>	<u>\$ 2,711</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Capital Outlay, Series</u> <u>2001</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2001</u>	<u>Management Records</u> <u>Storage Warehouse,</u> <u>Series 2002</u>	<u>R.O.W. Acquisition</u> <u>Hwy 59/359, Series</u> <u>2002</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 2,749,005	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	4,133	-	643,472	125,476
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>4,133</u>	<u>2,749,005</u>	<u>643,472</u>	<u>125,476</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	15,570
Due to other funds	-	2,738,665	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	12,252
Total liabilities	<u>-</u>	<u>2,738,665</u>	<u>-</u>	<u>27,822</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	17,752	175,211	562,105	435,194
Other purposes	-	-	-	-
Unreserved	(13,619)	(164,871)	81,367	(337,540)
Total fund balances	<u>4,133</u>	<u>10,340</u>	<u>643,472</u>	<u>97,654</u>
Total liabilities and fund balances	<u>\$ 4,133</u>	<u>\$ 2,749,005</u>	<u>\$ 643,472</u>	<u>\$ 125,476</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Justice Center Fire Protection Control, Series 2002</u>	<u>Carrizo Wilcox Aquifer, Series 2002</u>	<u>Justice of the Peace South Laredo, Series 2002</u>	<u>Penitas West Community Center, Series 2002</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	239,957	97,767	29,880	146,376
Receivable from other governments	-	-	-	-
Other receivables	-	-	105,509	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>239,957</u>	<u>97,767</u>	<u>135,389</u>	<u>146,376</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	19,738	-	100,395	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	2,385	-	34,994	-
Total liabilities	<u>22,123</u>	<u>-</u>	<u>135,389</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	280,110	97,767	244,431	146,376
Other purposes	-	-	-	-
Unreserved	(62,276)	-	(244,431)	-
Total fund balances	<u>217,834</u>	<u>97,767</u>	<u>-</u>	<u>146,376</u>
Total liabilities and fund balances	<u>\$ 239,957</u>	<u>\$ 97,767</u>	<u>\$ 135,389</u>	<u>\$ 146,376</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Quad City Community Center, Series 2002</u>	<u>El Cenizo/Rio Bravo Community Centers, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	73,771	7,333	24,893	714,170
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>73,771</u>	<u>7,333</u>	<u>24,893</u>	<u>714,170</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	149,157
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	7,333	-	9,920
Total liabilities	<u>-</u>	<u>7,333</u>	<u>-</u>	<u>159,077</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	130,596	293,310	72,146	992,389
Other purposes	-	-	-	-
Unreserved	(56,825)	(293,310)	(47,253)	(437,296)
Total fund balances	<u>73,771</u>	<u>-</u>	<u>24,893</u>	<u>555,093</u>
Total liabilities and fund balances	<u>\$ 73,771</u>	<u>\$ 7,333</u>	<u>\$ 24,893</u>	<u>\$ 714,170</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>Capital Outlay, Series</u> <u>2002</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2002</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 2,143,109	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	35,246	-	1,589,844	118,225
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>35,246</u>	<u>2,143,109</u>	<u>1,589,844</u>	<u>118,225</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	44,414	28,975
Due to other funds	-	2,129,666	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	13,830	-
Total liabilities	<u>-</u>	<u>2,129,666</u>	<u>58,244</u>	<u>28,975</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	217,777	54,253	-	-
Other purposes	-	-	-	-
Unreserved	(182,531)	(40,810)	1,531,600	89,250
Total fund balances	<u>35,246</u>	<u>13,443</u>	<u>1,531,600</u>	<u>89,250</u>
Total liabilities and fund balances	<u>\$ 35,246</u>	<u>\$ 2,143,109</u>	<u>\$ 1,589,844</u>	<u>\$ 118,225</u>

Continued

**Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004**

	<u>Capital Outlay, Series</u> <u>2003</u>	<u>Road and Bridge</u> <u>Improvements, Series</u> <u>2003</u>	<u>International Bridge,</u> <u>Series 2003</u>	<u>Rain Enhancement</u> <u>Project, Series 2003</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	787,143	1,037,328	219,535	1,173,552
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>787,143</u>	<u>1,037,328</u>	<u>219,535</u>	<u>1,173,552</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	52,836	-	35,937	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>52,836</u>	<u>-</u>	<u>35,937</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	734,307	1,037,328	183,598	1,173,552
Total fund balances	<u>734,307</u>	<u>1,037,328</u>	<u>183,598</u>	<u>1,173,552</u>
Total liabilities and fund balances	<u>\$ 787,143</u>	<u>\$ 1,037,328</u>	<u>\$ 219,535</u>	<u>\$ 1,173,552</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary water source, Series 2003</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	293,388	282,102	195,592	195,592
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>293,388</u>	<u>282,102</u>	<u>195,592</u>	<u>195,592</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	293,388	282,102	195,592	195,592
Total fund balances	<u>293,388</u>	<u>282,102</u>	<u>195,592</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 293,388</u>	<u>\$ 282,102</u>	<u>\$ 195,592</u>	<u>\$ 195,592</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>Casa Blanca Lake Rehabilitation Dredging, Series 2003</u>	<u>Life Downs Improvements, Series 2003</u>	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 721859</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	146,694	97,796	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>146,694</u>	<u>97,796</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	146,694	97,796	-	-
Total fund balances	<u>146,694</u>	<u>97,796</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 146,694</u>	<u>\$ 97,796</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>ORCA Contract Number 721175</u>	<u>TCDP Rio Brave Drainage Project Contract # 722961</u>	<u>ORCA - Colonia Economically Distressed Areas Program</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	14,684	4,968	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u><u>14,684</u></u>	<u><u>4,968</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	-	489	-	-
Due to other funds	13,735	4,479	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	949	-	-	-
<b>Total liabilities</b>	<u><u>14,684</u></u>	<u><u>4,968</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	430
Other purposes	-	-	-	-
<b>Unreserved</b>	-	-	-	(430)
<b>Total fund balances</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>Total liabilities and fund balances</b>	<u><u>\$ 14,684</u></u>	<u><u>\$ 4,968</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>La Presa Colonia Facility Plan</u>	<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract GO11900</u>	<u>TxDot - Rio Bravo Border Colonia Access Program</u>	<u>State Energy Conservation Office Texas Transportation Institute</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 188,730	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	78,750	-	-	-
Receivable from other governments	-	742,661	56,068	39,883
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>78,750</u>	<u>931,391</u>	<u>56,068</u>	<u>39,883</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	615,681	6,600	39,883
Due to other funds	-	-	38,444	-
Payable to other governments	-	-	-	-
Deferred revenue	-	185,133	-	-
Other accrued expenses	-	-	-	-
Other payables	-	130,577	11,024	-
Total liabilities	<u>-</u>	<u>931,391</u>	<u>56,068</u>	<u>39,883</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	78,750	-	-	-
Total fund balances	<u>78,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 78,750</u>	<u>\$ 931,391</u>	<u>\$ 56,068</u>	<u>\$ 39,883</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2004

	<u>TWDB Rio Bravo &amp; El</u> <u>Cenizo Water &amp;</u> <u>Wastewater EDAP</u> <u>Sewer Loan</u>	<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 37,803	\$ 6,667,592
Taxes receivable, net	-	-
Due from other funds	19,356	11,393,598
Receivable from other governments	-	858,264
Other receivables	-	105,509
Inventories	-	-
Prepaid expenses	-	-
Total assets	<u>57,159</u>	<u>19,024,963</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	-	1,170,616
Due to other funds	-	6,423,021
Payable to other governments	-	-
Deferred revenue	-	185,133
Other accrued expenses	-	-
Other payables	15,341	398,098
Total liabilities	<u>15,341</u>	<u>8,176,868</u>
Fund balances:		
Reserved for:		
Inventories	-	-
Debt service	-	-
Capital projects	-	8,520,354
Other purposes	-	-
Unreserved	41,818	2,327,741
Total fund balances	<u>41,818</u>	<u>10,848,095</u>
Total liabilities and fund balances	<u>\$ 57,159</u>	<u>\$ 19,024,963</u>

Concluded

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>911 Addressing Program</u>	<u>Capital Projects Interest Income, Series 1999 and 2000</u>	<u>Capital Outlay Series 1999</u>	<u>Law Enforcement Capital Projects, Series 2000</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	3	14,868	-	4,498
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3</u>	<u>14,868</u>	<u>-</u>	<u>4,498</u>
<b>EXPENDITURES</b>				
Current:				
General government	8,375	-	13,023	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	7,743
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	47,424	-	223,885	83,161
Total Expenditures	<u>55,799</u>	<u>-</u>	<u>236,908</u>	<u>90,904</u>
Excess (deficiency) of revenues over expenditures	<u>(55,796)</u>	<u>14,868</u>	<u>(236,908)</u>	<u>(86,406)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2)	-	-	-
Total other financing sources and uses	<u>(2)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(55,798)</u>	<u>14,868</u>	<u>(236,908)</u>	<u>(86,406)</u>
Fund balances - beginning, Restated	<u>55,798</u>	<u>14,321</u>	<u>339,127</u>	<u>92,498</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 29,189</u>	<u>\$ 102,219</u>	<u>\$ 6,092</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>International Bridge</u> <u>Capital Project</u> <u>Series 2001</u>	<u>Detention Center</u> <u>Infrastructure</u>	<u>Library Construction</u>	<u>County Morque</u> <u>Series 2001</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	208,519	-	8,360	25,805
Total Expenditures	<u>208,519</u>	<u>-</u>	<u>8,360</u>	<u>25,805</u>
Excess (deficiency) of revenues over expenditures	<u>(208,519)</u>	<u>-</u>	<u>(8,360)</u>	<u>(25,805)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(211,997)	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>(211,997)</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(208,519)	-	(220,357)	(25,805)
Fund balances - beginning, Restated	208,519	-	284,556	1,371,451
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,199</u>	<u>\$ 1,345,646</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Villa Antiqua Project, Series 2001</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress, Series 2001</u>	<u>Road Highway Acquisition, Series 2001</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	107,948	879,873	353,397	-
Total Expenditures	<u>107,948</u>	<u>879,873</u>	<u>353,397</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(107,948)</u>	<u>(879,873)</u>	<u>(353,397)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	206,342	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>206,342</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(107,948)</u>	<u>(879,873)</u>	<u>(147,055)</u>	<u>-</u>
Fund balances - beginning, Restated	975,756	1,213,593	244,888	-
Fund balances - ending	<u>\$ 867,808</u>	<u>\$ 333,720</u>	<u>\$ 97,833</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Capital Outlay, Series</u> <u>2001</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2001</u>	<u>Management Records</u> <u>Storage Warehouse,</u> <u>Series 2002</u>	<u>R.O.W. Acquisition</u> <u>Hwy 59/359, Series</u> <u>2002</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	41,471	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>41,471</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	13,619	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	20,868	337,540
Capital outlay	-	-	20,868	337,540
Total Expenditures	<u>13,619</u>	<u>-</u>	<u>20,868</u>	<u>337,540</u>
Excess (deficiency) of revenues over expenditures	<u>(13,619)</u>	<u>41,471</u>	<u>(20,868)</u>	<u>(337,540)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	102,235	-
Transfers out	-	(206,342)	-	-
Total other financing sources and uses	<u>-</u>	<u>(206,342)</u>	<u>102,235</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(13,619)</u>	<u>(164,871)</u>	<u>81,367</u>	<u>(337,540)</u>
Fund balances - beginning, Restated	17,752	175,211	562,105	435,194
Fund balances - ending	<u>\$ 4,133</u>	<u>\$ 10,340</u>	<u>\$ 643,472</u>	<u>\$ 97,654</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Justice Center Fire</u> <u>Protection Control,</u> <u>Series 2002</u>	<u>Carrizo Wilcox</u> <u>Aquifer, Series 2002</u>	<u>Justice of the Peace</u> <u>South Laredo, Series</u> <u>2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	62,276	-	349,940	-
Total Expenditures	62,276	-	349,940	-
Excess (deficiency) of revenues over expenditures	(62,276)	-	(349,940)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	105,509	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	105,509	-
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(62,276)	-	(244,431)	-
Fund balances - beginning, Restated	280,110	97,767	244,431	146,376
Fund balances - ending	\$ 217,834	\$ 97,767	\$ -	\$ 146,376

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Quad City Community Center, Series 2002</u>	<u>El Cenizo/Rio Bravo Community Centers, Series 2002</u>	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	56,825	293,310	47,253	331,787
Total Expenditures	<u>56,825</u>	<u>293,310</u>	<u>47,253</u>	<u>331,787</u>
Excess (deficiency) of revenues over expenditures	<u>(56,825)</u>	<u>(293,310)</u>	<u>(47,253)</u>	<u>(331,787)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(105,509)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(105,509)</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>(56,825)</u>	<u>(293,310)</u>	<u>(47,253)</u>	<u>(437,296)</u>
Fund balances - beginning, Restated	130,596	293,310	72,146	992,389
Fund balances - ending	<u>\$ 73,771</u>	<u>\$ -</u>	<u>\$ 24,893</u>	<u>\$ 555,093</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Capital Outlay, Series</u> <u>2002</u>	<u>Capital Projects</u> <u>Interest Income,</u> <u>Series 2002</u>	<u>Park Development,</u> <u>Series 2003</u>	<u>TexMex Purchase,</u> <u>Series 2003</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	33,594	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>33,594</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	39,063	-	-	33,060
Public safety	-	-	-	-
Justice system	16,060	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	44,082	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	7,063	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	92,514	-	424,318	1,377,690
Total Expenditures	<u>154,700</u>	<u>-</u>	<u>468,400</u>	<u>1,410,750</u>
Excess (deficiency) of revenues over expenditures	<u>(154,700)</u>	<u>33,594</u>	<u>(468,400)</u>	<u>(1,410,750)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	2,000,000	1,500,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(27,831)	(74,404)	-	-
Total other financing sources and uses	<u>(27,831)</u>	<u>(74,404)</u>	<u>2,000,000</u>	<u>1,500,000</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	(182,531)	(40,810)	1,531,600	89,250
Fund balances - beginning, Restated	217,777	54,253	-	-
Fund balances - ending	<u>\$ 35,246</u>	<u>\$ 13,443</u>	<u>\$ 1,531,600</u>	<u>\$ 89,250</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Capital Outlay, Series</u> <u>2003</u>	<u>Road and Bridge</u> <u>Improvements, Series</u> <u>2003</u>	<u>International Bridge,</u> <u>Series 2003</u>	<u>Rain Enhancement</u> <u>Project, Series 2003</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	61,276	-	15,428	26,448
Public safety	4,324	-	-	-
Justice system	88,814	-	-	-
Health and human services	3,667	-	-	-
Infrastructure and environmental services	-	44,080	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	3,400	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	454,212	951,117	500,974	-
Total Expenditures	<u>615,693</u>	<u>995,197</u>	<u>516,402</u>	<u>26,448</u>
Excess (deficiency) of revenues over expenditures	<u>(615,693)</u>	<u>(995,197)</u>	<u>(516,402)</u>	<u>(26,448)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	1,350,000	2,000,000	700,000	1,200,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	32,525	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>1,350,000</u>	<u>2,032,525</u>	<u>700,000</u>	<u>1,200,000</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	734,307	1,037,328	183,598	1,173,552
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 734,307</u>	<u>\$ 1,037,328</u>	<u>\$ 183,598</u>	<u>\$ 1,173,552</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary water source, Series 2003</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	6,612	-	-	4,408
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	6,612	4,408	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	11,286	-	-
Total Expenditures	<u>6,612</u>	<u>17,898</u>	<u>4,408</u>	<u>4,408</u>
Excess (deficiency) of revenues over expenditures	<u>(6,612)</u>	<u>(17,898)</u>	<u>(4,408)</u>	<u>(4,408)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	300,000	300,000	200,000	200,000
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>300,000</u>	<u>300,000</u>	<u>200,000</u>	<u>200,000</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>293,388</u>	<u>282,102</u>	<u>195,592</u>	<u>195,592</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 293,388</u>	<u>\$ 282,102</u>	<u>\$ 195,592</u>	<u>\$ 195,592</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2004**

	<u>Casa Blanca Lake Rehabilitation Dredging, Series 2003</u>	<u>Life Downs Improvements, Series 2003</u>	<u>TDHCA Contract Number 720889</u>	<u>TDHCA Contract Number 721859</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	23,554	164,360
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>23,554</u>	<u>164,360</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,306	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	2,204	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	23,554	164,360
Capital outlay	-	-	23,554	164,360
Total Expenditures	<u>3,306</u>	<u>2,204</u>	<u>23,554</u>	<u>164,360</u>
Excess (deficiency) of revenues over expenditures	<u>(3,306)</u>	<u>(2,204)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	150,000	100,000	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>150,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	<u>146,694</u>	<u>97,796</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 146,694</u>	<u>\$ 97,796</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>ORCA Contract Number 721175</u>	<u>TCDP Rio Brave Drainage Project Contract # 722961</u>	<u>ORCA - Colonia Economically Distressed Areas Program</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	22,944	11,903	-	429,569
Investment earnings	-	-	-	157
Miscellaneous	-	-	-	-
Grant matching	-	-	3,492	-
Total revenues	<u>22,944</u>	<u>11,903</u>	<u>3,492</u>	<u>429,726</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	8,981
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	<u>22,944</u>	<u>11,903</u>	<u>3,492</u>	<u>421,175</u>
Total Expenditures	<u>22,944</u>	<u>11,903</u>	<u>3,492</u>	<u>430,156</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(430)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	-	-	-	(430)
Fund balances - beginning, Restated	-	-	-	430
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>La Presa Colonia Facility Plan</u>	<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater Contract GO11900</u>	<u>TxDot - Rio Bravo Border Colonia Access Program</u>	<u>State Energy Conservation Office Texas Transportation Institute</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	2,575,973	227,089	39,883
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	106,250	-	-	-
Total revenues	<u>106,250</u>	<u>2,575,973</u>	<u>227,089</u>	<u>39,883</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	27,500	2,575,973	227,089	39,883
Total Expenditures	<u>27,500</u>	<u>2,575,973</u>	<u>227,089</u>	<u>39,883</u>
Excess (deficiency) of revenues over expenditures	<u>78,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>SPECIAL ITEM</b>				
Proceeds from sale of equipment	-	-	-	-
Net change in fund balances	78,750	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 78,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2004

	<u>TWDB Rio Bravo &amp; El Cenizo Water &amp; Wastewater EDAP Sewer Loan</u>	<u>Total-Nonmajor Capital Projects Funds</u>
<b>REVENUES</b>		
Property Taxes	\$ -	\$ -
Intergovernmental	-	3,495,275
Investment earnings	1,818	96,409
Miscellaneous	-	-
Grant matching	-	109,742
Total revenues	<u>1,818</u>	<u>3,701,426</u>
<b>EXPENDITURES</b>		
Current:		
General government	-	233,599
Public safety	-	4,324
Justice system	-	104,874
Health and human services	-	3,667
Infrastructure and environmental services	75,177	163,339
Corrections and rehabilitation	-	7,743
Community and economic development	-	23,687
Debt Service		
Principal	-	-
Interest and other charges	-	-
Payments to escrow agent		
Capital outlay	<u>306,823</u>	<u>11,074,978</u>
Total Expenditures	<u>382,000</u>	<u>11,616,211</u>
Excess (deficiency) of revenues over expenditures	<u>(380,182)</u>	<u>(7,914,785)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Long-term debt issued	422,000	10,422,000
Premium (discount) on bonds issued	-	-
Transfers in	-	446,611
Transfers out	-	(626,085)
Total other financing sources and uses	<u>422,000</u>	<u>10,242,526</u>
<b>SPECIAL ITEM</b>		
Proceeds from sale of equipment	-	-
Net change in fund balances	<u>41,818</u>	<u>2,327,741</u>
Fund balances - beginning, Restated	-	8,520,354
Fund balances - ending	<u>\$ 41,818</u>	<u>\$ 10,848,095</u>

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**Webb County, Texas**  
**911 Addressing Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Refunds	\$ 179,160		179,160	179,160
Interest	159,310	3	159,313	159,313
Total Revenues	<u>\$ 338,470</u>	<u>3</u>	<u>338,473</u>	<u>338,473</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 48,067	8,375	56,442	56,442
Capital Projects				
Contracted Services	75,744		75,744	75,744
Computerization Costs	226,335	8,607	234,942	234,942
Rural Addressing	561,088	38,817	599,905	599,905
Bond Issuance Costs	10,288		10,288	10,288
Total Expenditures	<u>\$ 921,522</u>	<u>55,799</u>	<u>977,321</u>	<u>977,321</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(583,052)	(55,796)	(638,848)	(638,848)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 645,233		645,233	645,233
Transfers Out	(6,383)	(2)	(6,385)	(6,385)
Total Other Financing Sources (Uses)	<u>\$ 638,850</u>	<u>(2)</u>	<u>638,848</u>	<u>638,848</u>
Net Change In Fund Balances	<u>\$ 55,798</u>	<u>(55,798)</u>	<u></u>	<u></u>
Fund Balances - Beginning		55,798		
Fund Balances - Ending		<u>\$</u>		

**Webb County, Texas**  
**Interest Income, Series 1999 and 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 2,315,584	14,868	2,330,452	2,325,584
Total Revenues	<u>\$ 2,315,584</u>	<u>14,868</u>	<u>2,330,452</u>	<u>2,325,584</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Land Acquisition	2,187,244		2,187,244	2,187,244
Construction In Progress	13,690,737		13,690,737	13,690,737
Issuance Cost	210,924		210,924	210,924
Total Expenditures	<u>\$ 16,111,513</u>		<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,795,929)	14,868	(13,781,061)	(13,785,929)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources (Uses)	<u>\$ 13,810,250</u>		<u>13,810,250</u>	<u>13,810,250</u>
Net Change In Fund Balances	<u>\$ 14,321</u>	14,868	<u>29,189</u>	<u>24,321</u>
Fund Balances - Beginning		14,321		
Fund Balances - Ending		<u>\$ 29,189</u>		

**Webb County, Texas**  
**Capital Outlay, Series 1999**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 80,760	13,023	93,783	80,760
Justice System				
Minor Apparatus & Tools	7,053		7,053	7,053
Capital Projects				
Capital Outlay	3,412,751	223,885	3,636,636	3,751,879
Issuance Cost	33,161		33,161	33,161
Total Expenditures	<u>\$ 3,533,725</u>	<u>236,908</u>	<u>3,770,633</u>	<u>3,872,853</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,432,226)	(236,908)	(3,669,134)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Transfers In	1,041,000		1,041,000	1,041,000
Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	<u>\$ 3,771,354</u>		<u>3,771,354</u>	<u>3,771,354</u>
Net Change In Fund Balances	<u>\$ 339,128</u>	<u>(236,908)</u>	<u>102,220</u>	
Fund Balances - Beginning		339,127		
Fund Balances - Ending		<u>\$ 102,219</u>		

**Webb County, Texas**  
**Law Enforcement Capital Projects, Series 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 64,371	4,498	68,869	64,371
Total Revenues	<u>\$ 64,371</u>	<u>4,498</u>	<u>68,869</u>	<u>64,371</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 26,049	7,743	33,792	26,049
Capital Projects				
Furniture and Fixtures	99,300		99,300	99,300
C.I.P. - Administration Building	1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition	1,814,683	83,161	1,897,844	1,907,180
Issuance Cost	56,937		56,937	56,937
Total Expenditures	<u>\$ 3,612,451</u>	<u>90,904</u>	<u>3,703,354</u>	<u>3,704,948</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,548,080)	(86,406)	(3,634,486)	(3,640,577)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	<u>\$ 3,640,578</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 92,497</u>	<u>(86,406)</u>	<u>6,091</u>	
Fund Balances - Beginning		92,498		
Fund Balances - Ending		<u>\$ 6,092</u>		

**Webb County, Texas**  
**International Bridge Capital Project, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 1,302		1,302	1,302
Capital Projects				
Professional Services	2,188,754	197,438	2,386,192	2,347,273
Administration / Pre-Construction	82,139	11,081	93,220	107,139
Construction in Progress				25,000
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 2,291,481	208,519	2,500,000	2,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,291,481)	(208,519)	(2,500,000)	(2,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,000,000		1,000,000	1,000,000
Operating Transfer In	1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 2,500,000		2,500,000	2,500,000
Net Change In Fund Balances	\$ 208,519	(208,519)		
Fund Balances - Beginning		208,519		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Library Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$ 12,650	2,350	15,000	15,000
Larga Vista Library	1,794	6,010	7,804	135,000
Professional Services				15,000
El Cenizo Library	1,000		1,000	135,000
Total Expenditures	\$ 15,444	8,360	23,804	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,444)	(8,360)	(23,804)	(300,000)
Other Financing Sources (Uses):				
Transfers In	\$ 300,000		300,000	300,000
Transfers Out		(211,997)	(211,997)	
Total Other Financing Sources (Uses)	\$ 300,000	(211,997)	88,003	300,000
Net Change In Fund Balances	\$ 284,556	(220,357)	64,199	
Fund Balances - Beginning		284,556		
Fund Balances - Ending		\$ 64,199		

**Webb County, Texas**  
**County Morgue, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 4,127		4,127	4,127
Capital Projects				
Land Acquisition				50,000
Construction In Progress	95,494	25,805	121,299	1,416,944
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 128,550	25,805	154,355	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(128,550)	(25,805)	(154,355)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Operating Transfer In				
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,371,450	(25,805)	1,345,645	
Fund Balances - Beginning, Restated		1,371,451		
Fund Balances - Ending		\$ 1,345,646		

**Webb County, Texas**  
**Villa Antigua Project, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Land Acquisition	\$ 475,020		475,020	1,450,776
Restoration Project	20,295	107,948	128,243	20,295
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 524,244	107,948	632,192	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(524,244)	(107,948)	(632,192)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 975,756	(107,948)	867,808	
Fund Balances - Beginning		975,756		
Fund Balances - Ending		\$ 867,808		

**Webb County, Texas**  
**Park Development, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Reimbursements City of Laredo PCT 1	\$			
Reimbursements City of Laredo PCT 2				
Reimbursements City of Laredo PCT 3				
Reimbursements City of Laredo PCT 4				
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Park Development PCT 1	\$ 14,754	33,166	47,920	367,769
Park Development PCT 2	41,185	324,127	365,312	367,769
Park Development PCT 3	353	367,414	367,767	367,767
Park Development PCT 4	201,187	155,165	356,352	367,766
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 286,408	879,872	1,166,280	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(286,408)	(879,872)	(1,166,280)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,213,592	(879,872)	333,720	
Fund Balances - Beginning		1,213,593		
Fund Balances - Ending		\$ 333,720		

**Webb County, Texas**  
**Construction In Progress, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 16,357		16,357	16,357
Capital Projects				
Building Improvements	229,112	218,058	447,170	474,000
Construction In Progress		135,339	135,339	206,342
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 255,112	353,397	608,509	706,342
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(255,112)	(353,397)	(608,509)	(706,342)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer In		206,342	206,342	206,342
Total Other Financing Sources (Uses)	\$ 500,000	206,342	706,342	706,342
Net Change In Fund Balances	\$ 244,888	(147,055)	97,833	
Fund Balances - Beginning		244,888		
Fund Balances - Ending		\$ 97,833		

**Webb County, Texas**  
**Road Highway Acquisition, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Land Acquisition	\$ 196,143		196,143	196,143
Issuance Costs	3,857		3,857	3,857
Total Expenditures	\$ 200,000		200,000	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(200,000)		(200,000)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Capital Outlay, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 69,353	13,619	82,972	69,353
Capital Projects				
Capital Outlay	430,829		430,829	448,581
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 509,825	13,619	523,444	527,577
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(509,825)	(13,619)	(523,444)	(527,577)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In	27,577		27,577	27,577
Total Other Financing Sources (Uses)	\$ 527,577		527,577	527,577
Net Change In Fund Balances	\$ 17,752	(13,619)	4,133	
Fund Balances - Beginning		17,752		
Fund Balances - Ending		\$ 4,133		

**Webb County, Texas**  
**Interest Income, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 202,788	41,471	244,259	244,259
Total Revenues	<u>\$ 202,788</u>	<u>41,471</u>	<u>244,259</u>	<u>244,259</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Construction In Progress	\$			
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	202,788	41,471	244,259	244,259
Other Financing Sources (Uses):				
Transfers Out	\$ (27,577)	(206,342)	(233,919)	(233,919)
Total Other Financing Sources (Uses)	<u>\$ (27,577)</u>	<u>(206,342)</u>	<u>(233,919)</u>	<u>(233,919)</u>
Net Change In Fund Balances	<u>\$ 175,211</u>	<u>(164,871)</u>	<u>10,340</u>	<u>10,340</u>
Fund Balances - Beginning		175,211		
Fund Balances - Ending		<u>\$ 10,340</u>		

**Webb County, Texas**  
**Management Records Storage Warehouse, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$ 80	20,868	20,948	50,000
Construction in Progress				614,420
Issuance Costs	12,815		12,815	12,815
Total Expenditures	\$ 12,895	20,868	33,763	677,235
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,895)	(20,868)	(33,763)	(677,235)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In		102,235	102,235	102,235
Total Other Financing Sources (Uses)	\$ 575,000	102,235	677,235	677,235
Net Change In Fund Balances	\$ 562,105	81,367	643,472	
Fund Balances - Beginning		562,105		
Fund Balances - Ending		\$ 643,472		

**Webb County, Texas**  
**R.O.W. Acquisition Hwy 59/359, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$ 112,327	337,540	449,867	547,520
Issuance Costs	12,480		12,480	12,480
Total Expenditures	\$ 124,807	337,540	462,346	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(124,807)	(337,540)	(462,346)	(560,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 560,000		560,000	560,000
Total Other Financing Sources (Uses)	\$ 560,000		560,000	560,000
Net Change In Fund Balance	\$ 435,193	(337,540)	97,654	
Fund Balances - Beginning		435,194		
Fund Balances - Ending		\$ 97,654		

**Webb County, Texas**  
**Justice Center Fire Protection Moisture Control, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$	170	170	25,000
Construction In Progress	13,200	62,106	75,306	268,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 19,890	62,276	82,166	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(19,890)	(62,276)	(82,166)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources (Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 280,110	(62,276)	217,834	
Fund Balances - Beginning		280,110		
Fund Balances - Ending		\$ 217,834		

**Webb County, Texas**  
**Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			72,767
Construction in Progress				25,000
Issuance Costs	2,233		2,233	2,233
Total Expenditures	\$ style="text-align: right;">2,233		2,233	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,233)		(2,233)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ style="text-align: right;">100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ style="text-align: right;">100,000		100,000	100,000
Net Change In Fund Balances	\$ style="text-align: right;">97,767		97,767	
Fund Balances - Beginning		97,767		
Fund Balances - Ending		\$ style="text-align: right;">97,767		

**Webb County, Texas**  
**Justice of the Peace South Laredo, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction In Progress	\$	349,940	349,940	349,940
Issuance Costs	5,569		5,569	5,569
Total Expenditures	\$ 5,569	349,940	355,509	355,509
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,569)	(349,940)	(355,509)	(355,509)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 250,000		250,000	250,000
Transfer In		105,509	105,509	105,509
Total Other Financing Sources (Uses)	\$ 250,000	105,509	355,509	355,509
Net Change In Fund Balances	\$ 244,431	(244,431)		
Fund Balances - Beginning		244,431		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Penitas West Community Center, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$ <u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	\$ <u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction In Progress	\$ 279		279	146,655
Issuance Costs	3,345		3,345	3,345
Total Expenditures	\$ <u>3,624</u>	<u>          </u>	<u>3,624</u>	<u>150,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,624)		(3,624)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Total Other Financing Sources (Uses)	\$ <u>150,000</u>	<u>          </u>	<u>150,000</u>	<u>150,000</u>
Net Change In Fund Balances	\$ <u>146,376</u>		<u>146,376</u>	<u>          </u>
Fund Balances - Beginning		146,376		
Fund Balances - Ending		\$ <u>146,376</u>		

**Webb County, Texas**  
**Quad City Community Center, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Date</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction In Progress	\$ 6,279	56,825	63,104	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 9,404	56,825	66,229	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(9,404)	(56,825)	(66,229)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 130,596	(56,825)	73,771	
Fund Balances - Beginning		130,596		
Fund Balances - Ending		\$ 73,771		

**Webb County, Texas**  
**El Cenizo/Rio Bravo Community Centers, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction in Progress	\$	293,310	293,310	293,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 6,690	293,310	300,000	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)	(293,310)	(300,000)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources (Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 293,310	(293,310)		
Fund Balances - Beginning		293,310		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Cuatro Vientos Road Loop/B5, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$ 64,730	47,253	111,983	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 67,854	47,253	115,107	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(67,854)	(47,253)	(115,107)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 72,146	(47,253)	24,893	
Fund Balances - Beginning		72,146		
Fund Balances - Ending		\$ 24,893		

**Webb County, Texas**  
**Park Development, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Park Development PCT 1	\$			142,588
Park Development PCT 2		198,406	198,406	248,097
Park Development PCT 3		133,381	133,381	248,097
Park Development PCT 4				248,098
Issuance Costs	22,611		22,611	22,611
Total Expenditures	\$ 22,611	331,787	354,398	909,491
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(22,611)	(331,787)	(354,398)	(909,491)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out		(105,509)	(105,509)	(105,509)
Total Other Financing Sources (Uses)	\$ 1,015,000	(105,509)	909,491	909,491
Net Change In Fund Balances	\$ 992,389	(437,296)	555,093	
Fund Balances - Beginning		992,389		
Fund Balances - Ending		\$ 555,093		

**Webb County, Texas**  
**Capital Outlay, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 13,504		13,504	13,504
Community & Economic Development				
Minor Apparatus & Tools	34,970	7,063	42,033	42,033
Capital Outlay				35,201
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Capital Outlay		92,514	92,514	92,514
Justice System				
Minor Apparatus & Tools	140,526	16,060	156,586	156,586
Capital Projects				
Minor Apparatus & tools		39,063	39,063	39,063
Capital Outlay	268,131		268,131	268,176
Issuance Costs	15,604		15,604	15,604
Total Expenditures	\$ 482,223	154,700	636,923	672,169
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(482,223)	(154,700)	(636,923)	(672,169)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer Out		(27,831)	(27,831)	(27,831)
Total Other Financing Sources (Uses)	\$ 700,000	(27,831)	672,169	672,169
Net Change In Fund Balances	\$ 217,777	(182,531)	35,246	
Fund Balances - Beginning		217,777		
Fund Balances - Ending		\$ 35,246		

**Webb County, Texas**  
**Interest Income, Series 2002**  
**Capital Projects Interest Income Series 2002**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 54,253	33,594	87,847	87,847
Total Revenues	<u>\$ 54,253</u>	<u>33,594</u>	<u>87,847</u>	<u>87,847</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Capital Outlay	\$			
Issuance Costs				
Total Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	54,253	33,594	87,847	87,847
Other Financing Sources (Uses):				
Operating Transfer Out	\$	(74,404)	(74,404)	(74,404)
Total Other Financing Sources (Uses)	<u>\$</u>	<u>(74,404)</u>	<u>(74,404)</u>	<u>(74,404)</u>
Net Change In Fund Balances	<u>\$ 54,253</u>	<u>(40,810)</u>	<u>13,443</u>	<u>13,443</u>
Fund Balances - Beginning		54,253		
Fund Balances - Ending		<u>\$ 13,443</u>		

**Webb County, Texas**  
**Park Development, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Park Development PCT 1	\$	424,318	424,318	488,980
Park Development PCT 2				488,980
Park Development PCT 3				488,980
Park Development PCT 4				488,980
Issuance Costs		44,082	44,082	44,080
Total Expenditures	\$	468,400	468,400	2,000,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(468,400)	(468,400)	(2,000,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Total Other Financing Sources (Uses)	\$	2,000,000	2,000,000	2,000,000
Net Change In Fund Balances	\$	1,531,600	1,531,600	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 1,531,600		

**Webb County, Texas**  
**Tex Mex Purchase, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Land Acquisition	\$	1,377,690	1,377,690	1,466,940
Issuance Costs		33,060	33,060	33,060
Total Expenditures	\$	1,410,750	1,410,750	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,410,750)	(1,410,750)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,500,000	1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$	1,500,000	1,500,000	1,500,000
Net Change In Fund Balances	\$	89,250	89,250	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 89,250		

**Webb County, Texas**  
**Capital Outlay, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$	31,522	31,522	31,522
Capital Outlay		150,274	150,274	285,284
Community & Economic Development				
Minor Apparatus & Tools		3,400	3,400	3,400
Capital Outlay				1,600
Construction In Progress		132,103	132,103	252,640
Public Safety				
Minor Apparatus & Tools		4,324	4,324	4,324
Capital Outlay		74,363	74,363	369,676
Justice System				
Minor Apparatus & Tools		88,812	88,812	88,812
Capital Outlay		97,474	97,474	273,988
Health And Human Services				
Minor Apparatus & Tools		3,667	3,667	3,667
Capital Outlay				5,333
Capital Projects				
Issuance Costs		29,754	29,754	29,754
Total Expenditures	\$	615,693	615,693	1,350,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(615,693)	(615,693)	(1,350,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,350,000	1,350,000	1,350,000
Total Other Financing Sources (Uses)	\$	1,350,000	1,350,000	1,350,000
Net Change In Fund Balances	\$	734,307	734,307	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 734,307		

**Webb County, Texas**  
**Road and Bridge Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Espejo Molina Road	\$	314,889	314,889	350,000
Del Mar Boulevard		12,433	12,433	520,000
Mangana Hein Road				130,000
Jennings Road				130,000
Thiesel Road				3,000
Wormser Road				83,000
Eagle Pass Road				110,000
J.C. Perez Road				10,000
El Pico Road				10,000
Lincoln Nicholson Road				12,920
Capital Outlay		623,795	623,795	629,525
Issuance Costs		44,080	44,080	44,080
Total Expenditures	\$	995,197	995,197	2,032,525
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(995,197)	(995,197)	(2,032,525)
Other Financing Sources (Uses):				
Bond Proceeds	\$	2,000,000	2,000,000	2,000,000
Transfer In		32,525	32,525	32,525
Total Other Financing Sources (Uses)	\$	2,032,525	2,032,525	2,032,525
Net Change In Fund Balances	\$	1,037,328	1,037,328	
Fund Balances - Beginning				
Fund Balances - Ending		\$	1,037,328	

**Webb County, Texas**  
**International Bridge, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$	490,938	490,938	534,000
Administration / Pre-Construction		10,036	10,036	50,000
Construction in Progress				100,572
Issuance Cost		15,428	15,428	15,428
Total Expenditures	\$	516,402	516,402	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(516,402)	(516,402)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	700,000	700,000	700,000
Total Other Financing Sources (Uses)	\$	700,000	700,000	700,000
Net Change In Fund Balances	\$	183,598	183,598	
Fund Balances - Beginning				
Fund Balances - Ending	\$	183,598		

**Webb County, Texas**  
**Rain Enhancement Project, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			173,552
Construction in Progress				1,000,000
Issuance Cost		26,448	26,448	26,448
Total Expenditures	\$	26,448	26,448	1,200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(26,448)	(26,448)	(1,200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,200,000	1,200,000	1,200,000
Total Other Financing Sources (Uses)	\$	1,200,000	1,200,000	1,200,000
Net Change In Fund Balances	\$	1,173,552	1,173,552	
Fund Balances - Beginning				
Fund Balances - Ending		\$	1,173,552	

**Webb County, Texas**  
**R.O.W. Acquisition, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			200,000
Construction in Progress				93,388
Issuance Cost		6,612	6,612	6,612
Total Expenditures	\$	6,612	6,612	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(6,612)	(6,612)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	300,000	300,000	300,000
Total Other Financing Sources (Uses)	\$	300,000	300,000	300,000
Net Change In Fund Balances	\$	293,388	293,388	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 293,388		

**Webb County, Texas**  
**Casa Blanca Golf Course Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction in Progress	\$	11,286	11,286	293,388
Issuance Cost		6,612	6,612	6,612
Total Expenditures	\$	17,898	17,898	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(17,898)	(17,898)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	300,000	300,000	300,000
Total Other Financing Sources (Uses)	\$	300,000	300,000	300,000
Net Change In Fund Balances	\$	282,102	282,102	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 282,102		

**Webb County, Texas**  
**Shiloh Community Center, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			50,000
Construction in Progress				145,592
Issuance Cost		4,408	4,408	4,408
Total Expenditures	\$	4,408	4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,408)	(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	200,000	200,000	200,000
Total Other Financing Sources (Uses)	\$	200,000	200,000	200,000
Net Change In Fund Balances	\$	195,592	195,592	
Fund Balances - Beginning				
Fund Balances - Ending		\$	195,592	

**Webb County, Texas**  
**Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			25,000
Construction in Progress				170,592
Issuance Cost		4,408	4,408	4,408
Total Expenditures	\$	4,408	4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,408)	(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	200,000	200,000	200,000
Total Other Financing Sources (Uses)	\$	200,000	200,000	200,000
Net Change In Fund Balances	\$	195,592	195,592	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 195,592		

**Webb County, Texas**  
**Casa Blanca Lake Rehabilitation Dredging, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Professional Services	\$			146,694
Issuance Cost		3,306	3,306	3,306
Total Expenditures	\$	3,306	3,306	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,306)	(3,306)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	150,000	150,000	150,000
Total Other Financing Sources (Uses)	\$	150,000	150,000	150,000
Net Change In Fund Balances	\$	146,694	146,694	
Fund Balances - Beginning				
Fund Balances - Ending		\$	146,694	

**Webb County, Texas**  
**Life Downs Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Projects				
Construction in Progress	\$			97,796
Issuance Cost		2,204	2,204	2,204
Total Expenditures	\$	2,204	2,204	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,204)	(2,204)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	100,000	100,000	100,000
Total Other Financing Sources (Uses)	\$	100,000	100,000	100,000
Net Change In Fund Balances	\$	97,796	97,796	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 97,796		

**Webb County, Texas**  
**Texas Department of Housing and Community Affairs - Contract Number 720889**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant #720889 Grant Period 4/19/00 - 4/18/04				
	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 638,789	23,554	662,343	662,343
Total Revenues	\$ 638,789	23,554	662,343	662,343
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Water Facilities	\$ 307,130	17,981	325,111	325,111
Solid Waste Disposal Facilities				
Neighborhood Facilities/ Community Centers	251,926	(538)	251,388	251,388
Rehabilitation Of Private Properties (Water Service)				
Engineering And Architectural Services	50,870	3,413	54,283	54,283
General Administration	28,863	2,698	31,561	31,561
Total Expenditures	\$ 638,789	23,554	662,343	662,343
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Housing and Community Affairs - Contract Number 721859**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Contract #721859  
Grant Period 5/08/01 - 10/31/03

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$	615,932	164,360	780,292	800,000
Revenue In Kind		45,000		45,000	45,000
Total Revenues	\$	<u>660,932</u>	<u>164,360</u>	<u>825,292</u>	<u>845,000</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Water Facilities	\$	311,238	33,613	344,851	349,403
Neighborhood Facilities/ Community Centers		152,056	97,847	249,903	249,903
Parks, Playgrounds, and Other Recreational Facilities		3,649	19,825	23,474	23,474
Engineering and Architectural Services		79,373	3,330	82,703	87,220
General Administration		69,616	9,745	79,361	90,000
Expenditures In Kind		45,000		45,000	45,000
Total Expenditures	\$	<u>660,932</u>	<u>164,360</u>	<u>825,292</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	<u>          </u>		<u>          </u>	<u>          </u>
Fund Balances - Beginning			<u>          </u>		
Fund Balances - Ending	\$		<u>          </u>		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 721175**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant #721175

Grant Period 7/05/02 - 7/04/05

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$	10,341	22,944	33,285	300,000
Total Revenues	\$	10,341	22,944	33,285	300,000
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services			18,972	18,972	38,600
General Administration		10,341	3,972	14,313	25,000
Total Expenditures	\$	10,341	22,944	33,285	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	=====		=====	=====
Fund Balances - Beginning			=====		
Fund Balances - Ending	\$		=====		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 722961**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant #722961  
Grant Period 8/11/03 - 8/10/05

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$	11,903	11,903	800,000
Revenue In Kind				81,350
Total Revenues	\$	11,903	11,903	881,350
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Flood and Drainage Facilities	\$			775,000
General Administration		11,903	11,903	25,000
Expenditures In Kind				81,350
Total Expenditures	\$	11,903	11,903	881,350
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 722205**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant #722205				
Grant Period 4/28/04 - 4/26/04				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$			500,000
Revenue In Kind		3,492	3,492	10,000
Grant Matching				154,863
Total Revenues	\$	3,492	3,492	664,863
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Sewer Facilities	\$			624,863
Engineering and Architectural Services				30,000
Expenditures In Kind		3,492	3,492	10,000
Total Expenditures	\$	3,492	3,492	664,863
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**United States Department of Agriculture Rural Utilities Service - Project Number 3080-02**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Project #3080-02				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 3,718,575	429,569	4,148,144	4,149,634
Interest	430	157	587	587
Total Revenues	\$ 3,719,005	429,726	4,148,731	4,150,221
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Engineering And Architectural Services	\$ 123,561	69,584	193,145	194,025
Minor Apparatus and Tools		8,981	8,981	8,981
Capital Outlay		19,900	19,900	19,900
Capital Project-Waste Water Treatment Plant	1,462,667		1,462,667	1,462,667
Capital Project- Waste Water Collection System	2,132,347	331,691	2,464,038	2,464,061
Total Expenditures	\$ 3,718,575	430,156	4,148,731	4,149,634
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ 430	(430)		587
Fund Balances - Beginning		430		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**La Presa Colonia Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2004**

	2004			Project
	Prior Years	Current Year	Total to Date	Authorization
<b>REVENUES</b>				
Revenue	\$	106,250	106,250	106,250
Total Revenues	\$	106,250	106,250	106,250
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services		27,500	27,500	106,250
Total Expenditures	\$	27,500	27,500	106,250
Excess (Deficiency) Of Revenue Over (Under) Expenditures		78,750	78,750	
Other Financing Sources (Uses):				
Transfers In	\$			
Total Other Financing Sources(Uses)	\$			
Net Change In Fund Balances	\$	78,750	78,750	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 78,750		

**Webb County, Texas**  
**Texas Water Development Board - Contract G11900**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

TWDB Contract # G11900				
Grant Period 7/14/99-3/31/07				
	<u>Prior</u>	<u>Current</u>	<u>Total to</u>	<u>Project</u>
	<u>Years</u>	<u>Year</u>	<u>Date</u>	<u>Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 306,566	2,575,973	2,882,539	5,882,145
Total Revenues	\$ 306,566	2,575,973	2,882,539	5,882,145
<b>EXPENDITURES</b>				
Capital Project:				
Professional Services	\$ 305,053	91,023	396,076	845,771
Other	1,513		1,513	288,555
Capital Outlay		2,484,950	2,484,950	4,747,819
Total Expenditures	\$ 306,566	2,575,973	2,882,539	5,882,145
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Transportation - Rio Bravo Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant #3BCF5013

Grant Period 1/10/05 - 8/31/07

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$		227,089	227,089	2,304,250
Total Revenues	\$		227,089	227,089	2,304,250
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements					1,847,175
Engineering and Architectural					
Services			227,089	227,089	350,075
General Administration					107,000
Total Expenditures	\$		227,089	227,089	2,304,250
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**State Energy Conservation Office-Texas Transportation Institute**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

Grant # C7040  
Grant Period 9/01/03 - 8/31/04

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	39,883	39,883	50,000
Total Revenues	\$	39,883	39,883	50,000
<b>EXPENDITURES</b>				
Capital Project:				
Capital Outlay		39,883	39,883	50,000
Total Expenditures	\$	39,883	39,883	50,000
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Water Development Board**  
**Rio Bravo-El Cenizo Water & Wastewater Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2004**

EDAP Sewer Loan  
Grant Period: 7/14/99 - 3/31/07

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$	1,818	1,818	
Total Revenues	\$	1,818	1,818	
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$	75,177	75,177	47,600
Other Expenses				40,000
Capital Outlay		306,823	306,823	334,400
Total Expenditures	\$	382,000	382,000	422,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(380,182)	(380,182)	(422,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	422,000	422,000	422,000
Total Other Financing Sources (Uses)	\$	422,000	422,000	-
Net Change in Fund Balances	\$		41,818	
Fund Balances - Beginning		41,818		
Fund Balances - Ending		\$ 41,818		

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Debt Service Fund**

**WEBB COUNTY, TEXAS DEBT SERVICE**

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.



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**Webb County, Texas**  
**Debt Service**  
**Balance Sheet Fund**  
**Nonmajor Governmental Funds**  
**September 30, 2004**

	<u>2004</u>
<b>ASSETS</b>	
Current:	
Cash And Cash Equivalents	\$ 42,454
Delinquent Taxes Receivable	1,590,353
Less Allowance For Estimated Uncollectible Taxes	<u>(187,167)</u>
Net Taxes Receivable	1,403,186
Due From Other Funds	196,441
Prepaid Expenses	57,829
Total Assets	<u><u>\$ 1,699,910</u></u>
 <b>LIABILITIES AND FUND EQUITY</b>	
Current Liabilities:	
Accounts Payable	\$ 53,981
Deferred Revenue	1,342,272
Total Liabilities	<u><u>\$ 1,396,253</u></u>
 Fund Equity:	
Reserved for Debt Service	\$ 303,657
Total Fund Equity	<u><u>\$ 303,657</u></u>
 Total Liabilities And Fund Equity	<u><u>\$ 1,699,910</u></u>

**Webb County, Texas**  
**Debt Service Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/03
<b>REVENUES</b>					
Property Taxes	\$ 6,634,744	6,634,744	6,726,196	91,452	5,870,697
Refunds	213,153	213,153	5,693	(207,460)	47,195
Investment Earnings	50,000	50,000	66,512	16,512	47,757
Total Revenues	\$ 6,897,897	6,897,897	6,798,401	(99,496)	5,965,649
<b>EXPENDITURES</b>					
Current:					
General Government					
Issuance Costs	\$				216,398
Debt Service					
Certificates Of Obligation	2,810,000	2,855,000	2,787,411	67,589	2,754,332
Notes On Equipment	627,901	632,468	629,037	3,431	491,455
Loan Payments	133,055	133,055	133,055		127,038
Interest And Fiscal Charges	3,560,240	3,510,674	3,404,129	106,545	2,970,148
Payments to Escrow Agent					85,554
Total Expenditures	\$ 7,131,196	7,131,197	6,953,632	177,565	6,644,925
Excess (Deficiency) Of Revenue Over Expenditures	(233,299)	(233,300)	(155,231)	78,069	(679,276)
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$				12,610,000
Premium (Discount) On Bonds Issued		65,258	65,259	(1)	430,011
Payments To Refunded Bond Escrow Agent					(12,823,613)
Transfers In	115,000	115,000	115,003	(3)	163,685
Total Other Financing Sources (Uses)	\$ 115,000	180,258	180,262	(4)	380,083
Net change in fund balances	\$ (118,299)	(53,042)	25,031	78,065	(299,193)
Fund Balances- Beginning			278,626		577,819
Fund Balances- Ending			\$ 303,657		278,626

**NON-MAJOR GOVERNMENTAL FUNDS**  
**Internal Service Funds**

**WEBB COUNTY EMPLOYEES' HEALTH BENEFITS**

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

**WORKER'S COMPENSATION RESERVE FUND**

An internal service fund used to account for Webb County's self insurance of workmen's' compensation premiums and payments.

**Webb County, Texas**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**September 30, 2004**

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 170,665	\$ 2,909,952	\$ 3,080,617
Due from other funds	8,148	-	8,148
Total current assets	<u>178,813</u>	<u>2,909,952</u>	<u>3,088,765</u>
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(41,354)	(23,940)	(65,294)
Total non-current assets	<u>18,774</u>	<u>-</u>	<u>18,774</u>
Total assets	<u><u>197,587</u></u>	<u><u>2,909,952</u></u>	<u><u>3,107,539</u></u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	509,630	72,060	581,690
Due to other funds	93,025	115,653	208,678
Other Accrued expenses	3,728	28,790	32,518
Compensated absences	-	22,812	22,812
Total current liabilities	<u>606,383</u>	<u>239,315</u>	<u>845,698</u>
Non-current liabilities:			
Claims and judgments	615,692	1,041,974	1,657,666
Total non-current liabilities	<u>615,692</u>	<u>1,041,974</u>	<u>1,657,666</u>
Total liabilities	<u><u>1,222,075</u></u>	<u><u>1,281,289</u></u>	<u><u>2,503,364</u></u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	18,775	-	18,775
Unrestricted	(1,043,263)	1,628,663	585,400
Total net assets	<u><u>\$ (1,024,488)</u></u>	<u><u>\$ 1,628,663</u></u>	<u><u>\$ 604,175</u></u>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended September 30, 2004**

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>REVENUES</b>			
Charges for services	\$ 6,016,867	\$ 2,178,235	\$ 8,195,102
Total operating revenues	<u>6,016,867</u>	<u>2,178,235</u>	<u>8,195,102</u>
<b>OPERATING EXPENSES</b>			
Contractual services	-	25,158	25,158
Other supplies and expenses	-	1,189	1,189
Insurance claims and expenses	7,141,930	1,085,009	8,226,939
Depreciation	11,052	-	11,052
Total operating expenses	<u>7,152,982</u>	<u>1,111,356</u>	<u>8,264,338</u>
Operating income (loss)	<u>(1,136,115)</u>	<u>1,066,879</u>	<u>(69,236)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and investment revenue	4,633	34,724	39,357
Total non-operating revenue (expenses)	<u>4,633</u>	<u>34,724</u>	<u>39,357</u>
Income (loss) before contributions and transfers	<u>(1,131,482)</u>	<u>1,101,603</u>	<u>(29,879)</u>
Capital contributions	-	-	-
Transfers out	-	(790,000)	(790,000)
Change in net assets	<u>(1,131,482)</u>	<u>311,603</u>	<u>(819,879)</u>
Total net assets - beginning	106,994	1,317,060	1,424,054
Total net assets - ending	<u>\$ (1,024,488)</u>	<u>\$ 1,628,663</u>	<u>\$ 604,175</u>

**Webb County, Texas**  
**Webb County Employees' Health Benefits**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual</u>	Variance with	<u>Total</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Budget</u>	<u>Final Budget--</u> <u>Positive</u> <u>(Negative)</u>	<u>Prior Year</u> <u>As Of 9/30/03</u>
<b>OPERATING REVENUES:</b>						
Charges For Services	\$ 5,238,645	5,238,645	5,062,446	5,062,446	(176,199)	5,029,088
Charges For Services-Employees	1,071,195	1,071,195	954,421	954,421	(116,774)	1,107,974
Total Operating Revenues	<u>\$ 6,309,840</u>	<u>6,309,840</u>	<u>6,016,867</u>	<u>6,016,867</u>	<u>(292,973)</u>	<u>6,137,062</u>
<b>OPERATING EXPENSES:</b>						
Current:						
Office Supplies	\$					169
Blue Cross/Blue Shield Ad	900,000	893,362	893,362	893,362		890,159
Cafeteria Plan Sec 125 Ad	20,000	12,982	12,982	12,982		14,785
Cobra Administration Fees	5,000	300	300	300		450
Basic Life Insurance	62,000	59,311	59,310	59,310	1	60,031
Depreciation Expense			11,052	11,052	(11,052)	11,105
Health Education Program	5,000	2,355	2,355	2,355		12,266
Health Fair Month	5,000	4,213	4,212	4,212	1	12,282
Condolences						90
Claims Paid	4,114,420	4,215,355	4,984,141	4,984,141	(768,786)	4,028,800
Claims Paid-Dental	298,420	367,360	395,591	395,591	(28,231)	397,709
Claims Paid-Prescriptions	900,000	754,602	789,677	789,677	(35,075)	654,709
Total Operating Expenses	<u>\$ 6,309,840</u>	<u>6,309,840</u>	<u>7,152,982</u>	<u>7,152,982</u>	<u>(843,142)</u>	<u>6,082,555</u>
Operating Income (Loss)			<u>(1,136,115)</u>	<u>(1,136,115)</u>	<u>(1,136,115)</u>	<u>54,507</u>
<b>NON-OPERATING REVENUES</b>						
Interest	\$		4,633	4,633	4,633	11,608
Total Non-Operating Revenues	<u>\$</u>		<u>4,633</u>	<u>4,633</u>	<u>4,633</u>	<u>11,608</u>
<b>OPERATING INCOME BEFORE</b>						
<b>OPERATING TRANSFERS</b>						
	\$		(1,131,482)	(1,131,482)	(1,131,482)	66,115
Change in net assets	<u>\$</u>		<u>(1,131,482)</u>	<u>(1,131,482)</u>	<u>(1,131,482)</u>	<u>66,115</u>
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	<u>\$</u>		<u>(1,131,482)</u>	<u>(1,131,482)</u>	<u>(1,131,482)</u>	<u>66,115</u>
Total net assets - beginning			106,994			40,879
Total net assets - ending			<u>\$ (1,024,488)</u>			<u>106,994</u>

**Webb County, Texas**  
**Webb County Worker's Compensation Reserve Fund**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2004 with Comparative Figures**  
**for Year Ended September 30, 2003**

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/03
<b>OPERATING REVENUES:</b>						
Charges For Services And Refunds	\$ 2,174,849	2,174,849	2,178,235	2,178,235	3,386	2,148,331
Total Operating Revenues	\$ 2,174,849	2,174,849	2,178,235	2,178,235	3,386	2,148,331
<b>OPERATING EXPENSES:</b>						
Current:						
Wages And Fringe Benefits	\$					310,885
Professional Services	40,000	3,834	3,833	3,833	1	22,743
Professional Services Drug/Alcohol Test	35,000	21,324	21,325	21,325	(1)	23,334
Bonds And Insurance	10,000	1,189	1,189	1,189		6,851
Worker's Compensation Premium	75,000	61,444	61,444	61,444		7,166
Third Party Administration	57,800	39,391	39,391	39,391		38,078
Depreciation Expense						865
Safety Education Program		3,020	3,019	3,019	1	
Claims Paid Major Medical	572,000	659,598	981,155	981,155	(321,557)	316,298
Total Operating Expenses	\$ 789,800	789,800	1,111,356	1,111,356	(321,556)	726,220
Operating Income (Loss)	\$ 1,385,049	1,385,049	1,066,879	1,066,879	(318,170)	1,422,111
<b>NON-OPERATING REVENUES</b>						
Interest	\$ 20,000	20,000	34,724	34,724	14,724	33,092
Total Non-Operating Revenues	\$ 20,000	20,000	34,724	34,724	14,724	33,092
<b>OPERATING INCOME BEFORE OPERATING TRANSFERS</b>	\$ 1,405,049	1,405,049	1,101,603	1,101,603	(303,446)	1,455,203
Operating Transfers Out to:						
General Fund	\$ 790,000	790,000	(790,000)	(790,000)	(1,580,000)	(500,000)
Employee's Health Benefit Fund						(150,000)
Total Operating Transfers	790,000	790,000	(790,000)	(790,000)	(1,580,000)	(650,000)
Change in net assets	\$ 2,195,049	2,195,049	311,603	311,603	(1,883,446)	805,203
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	\$ 2,195,049	2,195,049	311,603	311,603	(1,883,446)	805,203
Total net assets - beginning			1,317,060			511,857
Total net assets - ending			\$ 1,628,663			1,317,060

**Webb County, Texas**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended September 30, 2004**

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2004
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Premiums from participants	\$ 6,016,867	\$ 2,263,082	\$ 8,279,949
Payments to employees		(6,134)	(6,134)
Payments to vendors, suppliers, and insurance administrators	(7,263,071)	(1,774,866)	(9,037,937)
Net cash provided by operating activities	<u>(1,246,204)</u>	<u>482,082</u>	<u>(764,122)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Transfer Out		(790,000)	(790,000)
Net cash provided by non capital financing activities		<u>(790,000)</u>	<u>(790,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of assets			
Net cash provided by capital financing activities			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment earnings	4,633	34,724	39,357
Net cash provided by investing activities	<u>4,633</u>	<u>34,724</u>	<u>39,357</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(1,241,571)</u>	<u>(273,194)</u>	<u>(1,514,765)</u>
Cash and pooled investments, beginning of year	1,412,236	3,183,146	4,595,382
Cash and pooled investments, end of year	<u>\$ 170,665</u>	<u>\$ 2,909,952</u>	<u>\$ 3,080,617</u>
<b>Reconciliation of operating income to net cash provided (used) by operations:</b>			
Operating income	\$ (1,136,115)	\$ 1,066,879	\$ (69,236)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	11,052		11,052
(Increase) Decrease in Due from Other Funds	680,509		680,509
(Increase) Decrease in Accounts Receivable	280,959	84,847	365,806
Increase (Decrease) in Bank Overdraft			
Increase (Decrease) in Accounts Payable	(3,138)	40,254	37,116
Increase (Decrease) in Accrued Liabilities	96,208	(6,134)	90,074
Increase (Decrease) in Other Payable		(1,079)	(1,079)
Increase (Decrease) in Due to Other Funds		(1,158,127)	(1,158,127)
Increase (Decrease) in Funds Held In Trust	(1,175,679)		(1,175,679)
Increase (Decrease) in Long Term Risk Liability		455,442	455,442
Total adjustments	<u>(110,089)</u>	<u>(584,797)</u>	<u>(694,886)</u>
Net cash provided by operating activities	<u>\$ (1,246,204)</u>	<u>\$ 482,082</u>	<u>\$ (764,122)</u>

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Fiduciary Funds**

#### **TRUST FUNDS**

The Permanent School Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

#### **TRUST FUNDS**

The Available School Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

#### **TRUST FUNDS**

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

#### **AGENCY FUNDS**

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2004

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,931,047	\$ -	\$ 31,014	\$ 13,962,061
Receivables:				
Other receivables	109,305	402,003	18,629	529,937
Due from other funds	-	-	-	-
Total receivables	109,305	402,003	18,629	529,937
Total assets	14,040,352	402,003	49,643	14,491,998
<b>LIABILITIES</b>				
Accounts payable	629,817	402,003	7,769	1,039,589
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	-	-	-	-
Total liabilities	629,817	402,003	7,769	1,039,589
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	\$ 13,410,535	\$ -	\$ 41,874	\$ 13,452,409

Webb County, Texas  
Statement of Changes in Fiduciary Net Assets  
Fiduciary Funds  
For the Year Ended September 30, 2004

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>	<u>Total</u>
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	30,865	30,865
Total contributions	-	-	30,865	30,865
Investment earnings:				
Interest	151,538	3	54	151,595
Total net investment earnings	151,538	3	54	151,595
<b>Other Additions:</b>				
Grazing lease and royalties	650,658	-	-	650,658
Transfers in	-	292,695	-	292,695
Total other additions	650,658	292,695	-	943,353
Total additions	802,196	292,698	30,920	1,125,813
<b>DEDUCTIONS</b>				
Benefits	-	-	19,653	19,653
Claims	-	-	55,475	55,475
Administrative	-	-	5,791	5,791
Education	-	292,698	-	292,698
Transfers out	292,695	-	-	292,695
Total deductions	292,695	292,698	80,919	666,311
Change in net assets	509,501	-	(49,999)	459,502
Net assets - beginning	12,901,034	-	91,873	12,992,907
Net assets - ending	\$ 13,410,535	\$ -	\$ 41,874	\$ 13,452,409

**Webb County, Texas**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**September 30, 2004**

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check Processing</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,040,406	\$ 823,364	\$ 53,791
Receivables:			
Other receivables	594	-	-
Due from other funds	-	-	-
Total receivables	594	-	-
Total assets	<u>8,041,000</u>	<u>823,364</u>	<u>53,791</u>
<b>LIABILITIES</b>			
Accounts payable	-	-	2,247
Due to other funds	-	-	-
Due to other governments	-	-	-
Refunds payable and others	8,041,000	823,364	51,544
Total liabilities	<u>8,041,000</u>	<u>823,364</u>	<u>53,791</u>

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2004

	<u>District Attorney Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 249,143	\$ 62,033	\$ 32,958	\$ 2,847,707	\$ 12,109,402
Receivables:					
Other receivables	5,600	84	586,907	64,847	658,032
Due from other funds	-	-	-	-	-
Total receivables	5,600	84	586,907	64,847	658,032
Total assets	254,743	62,117	619,865	2,912,554	12,767,434
<b>LIABILITIES</b>					
Accounts payable	-	-	-	-	2,247
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	2,912,554	2,912,554
Refunds payable and others	254,743	62,117	619,865	-	9,852,633
Total liabilities	254,743	62,117	619,865	2,912,554	12,767,434



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**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2004**

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
<b>District Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 10,128,279	133,659	2,221,532	8,040,406
Other Recievables		594		594
Total Assets	<u>\$ 10,128,279</u>	<u>133,659</u>	<u>2,221,532</u>	<u>8,040,406</u>
LIABILITIES				
Funds Held In Trust	\$ 10,127,977	133,659	2,220,636	8,041,000
Due To Other Funds	302		302	
Total Liabilities	<u>\$ 10,128,279</u>	<u>133,659</u>	<u>2,220,938</u>	<u>8,041,000</u>
<b>County Clerk Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 1,065,643	575,838	818,117	823,364
Total Assets	<u>\$ 1,065,643</u>	<u>575,838</u>	<u>818,117</u>	<u>823,364</u>
LIABILITIES				
Funds Held In Trust	\$ 1,065,643	575,838	818,117	823,364
Total Liabilities	<u>\$ 1,065,643</u>	<u>575,838</u>	<u>818,117</u>	<u>823,364</u>
<b>D.A. Hot Check Processing</b>				
ASSETS				
Cash And Cash Equivalents	\$ 52,366	1,425		53,791
Total Assets	<u>\$ 52,366</u>	<u>1,425</u>		<u>53,791</u>
LIABILITIES				
Funds Held In Trust	\$ 50,213	1,331		51,544
Accounts Payable	2,153	94		2,247
Total Liabilities	<u>\$ 52,366</u>	<u>1,425</u>		<u>53,791</u>
<b>D.A. Pool Forfeiture Fund</b>				
ASSETS				
Cash And Cash Equivalents	\$ 322,294		73,151	249,143
Other Recievables		5,600		5,600
Total Assets	<u>\$ 322,294</u>	<u>5,600</u>	<u>73,151</u>	<u>254,743</u>
LIABILITIES				
Funds Held In Trust	\$ 322,294		67,551	254,743
Total Liabilities	<u>\$ 322,294</u>		<u>67,551</u>	<u>254,743</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2004**

	Balance October 1, 2003	Additions	Deductions	Balance September 30, 2004
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 45,227	26,735	9,929	62,033
Other Recievables		84		84
Total Assets	<u>\$ 45,227</u>	<u>26,735</u>	<u>9,929</u>	<u>62,117</u>
<b>LIABILITIES</b>				
Funds Held In Trust	\$ 45,227	30,361	13,471	62,117
Total Liabilities	<u>\$ 45,227</u>	<u>30,361</u>	<u>13,471</u>	<u>62,117</u>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 600,854	103,390	671,286	32,958
Other Recievables		586,907		586,907
Total Assets	<u>\$ 600,854</u>	<u>690,297</u>	<u>671,286</u>	<u>619,865</u>
<b>LIABILITIES</b>				
Cash Bond Payable	\$ 595,854	97,857	73,846	619,865
Due To Other Funds	5,000	5,000	10,000	
Total Liabilities	<u>\$ 600,854</u>	<u>102,857</u>	<u>83,846</u>	<u>619,865</u>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 2,857,107	155,879	165,279	2,847,707
Other Recievables		64,847		64,847
Due From Other Funds	124		124	
Total Assets	<u>\$ 2,857,231</u>	<u>220,726</u>	<u>165,403</u>	<u>2,912,554</u>
<b>LIABILITIES</b>				
Due To Other Governmental Units	\$ 2,857,231	147,457	92,134	2,912,554
Total Liabilities	<u>\$ 2,857,231</u>	<u>147,457</u>	<u>92,134</u>	<u>2,912,554</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 15,071,770	996,926	3,959,294	12,109,402
Other Recievables		658,032	-	658,032
Due From Other Funds	124	-	124	-
Total Assets	<u>\$ 15,071,894</u>	<u>1,654,958</u>	<u>3,959,418</u>	<u>12,767,434</u>
<b>LIABILITIES</b>				
Accounts Payable	2,153	94		2,247
Accrued Liabilities	595,854	97,857	73,846	619,865
Funds Held In Trust	11,611,354	741,189	3,119,775	9,232,768
Due To Other Govt. Units	2,857,231	147,457	92,134	2,912,554
Due To Other Funds	5,302	5,000	10,302	
Total Liabilities	<u>\$ 15,071,894</u>	<u>991,597</u>	<u>3,296,057</u>	<u>12,767,434</u>

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedules By Source**  
**September 30, 2004 and 2003**

	<u>2004</u>	<u>2003</u>
<b>Capital Assets:</b>		
Land	\$ 6,577,370	5,637,002
Infrastructure and Infrastructure in Progress	71,648,517	61,865,843
Buildings	69,620,657	67,860,615
Furniture, Fixtures & Equipment	25,609,959	24,980,741
Construction In Progress	<u>3,288,779</u>	<u>738,485</u>
 Total Capital Assets	 <u>\$ 176,745,282</u>	 <u>161,082,686</u>
 <b>Investment In Capital Assets From:</b>		
Capital Projects Grants	27,213,549	18,826,702
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	80,333,226	73,402,774
Special Revenue Fund Revenues	13,106,949	12,890,606
Forfeitures	298,127	236,995
Federal Revenue	819,547	819,547
General Fund Revenues	6,060,877	6,012,843
Road and Bridge Fund Revenues	45,098,809	45,079,021
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>2,476,773</u>
 Total Investment In Capital Assets	 <u>\$ 176,745,282</u>	 <u>161,082,686</u>

This schedule includes capital assets of internal service funds.

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>General Government</b>						
Radio Communications				20,752		20,752
Commissioners Court				164,051		164,051
County Judge				67,835		67,835
Risk Management				94,852		94,852
Elections Administrator				109,964		109,964
County Treasurer				17,999		17,999
County Auditor				175,499		175,499
Management Information System				442,259		442,259
Public Information Officer				478		478
Purchasing				106,221		106,221
Tax Assessor Collector				650,391		650,391
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				181,157		181,157
Building Maintenance				185,048		185,048
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		946,068			1,377,690
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Main Courthouse Building			408,181	252,074		660,255
Courthouse Annex			149,411			149,411
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				38,200		38,200
Records Management Facility					20,949	20,949
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		19,003,605	5,730,151	20,949	27,354,993
<b>Justice System</b>						
County Attorney				168,430		168,430
County Clerk				142,825		142,825
District Clerk				122,400		122,400
District Clerk Central Jury Room				119,927		119,927
District Attorney				54,885		54,885
District Attorney Equitable Sharing				17,425		17,425
49th District Court				332,355		332,355
111th District Court				61,213		61,213
341st District court				95,489		95,489
406th District Court				1,950		1,950
Personal Bond Coordinator				617		617
County Court at Law #1				49,193		49,193
County Court at Law #2				33,128		33,128
Justice of the Peace Pct 1 Pl 1				21,751		21,751
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Pct 2 Pl 1			109,934	12,168		122,102
Justice of the Peace Pct 2 Pl 2					634,419	634,419
Justice of the Peace Pct 3			33,296			33,296
Justice of the Peace Pct 4			320,455	107,765		428,220

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Justice System(continued)</b>						
Regional Crime Lab				58,549		58,549
Public Defender's Office				70,558		70,558
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture fund				126,984		126,984
CJD Domestic Violence Counsel				8,242		8,242
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Records Management & Preservation Fund				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		17,901,105	634,833	75,475	19,715,027
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Juvenile Justice Center			83,728	31,804		115,532
<b>Total Justice System</b>	<b>1,103,614</b>		<b>18,665,231</b>	<b>2,640,317</b>	<b>709,894</b>	<b>23,119,056</b>
<b>Public Safety</b>						
Constable Pct 1				266,568		266,568
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				91,319		91,319
Constable Pct 3				44,895		44,895
Constable Pct 2				37,146		37,146
Sheriff				1,231,726		1,231,726
Criminal Justice Information System - Sheriff				100,031		100,031
Justice Center Security				19,307		19,307
Sheriff Forfeiture fund				71,913		71,913
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				112,854		112,854
Special Law Enforcement Unit				194,480		194,480
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129					36,129
Planning & Physical Dept				21,975		21,975
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue					121,299	121,299
<b>Total Public Safety</b>	<b>259,946</b>		<b>1,499,997</b>	<b>3,725,117</b>	<b>121,299</b>	<b>5,606,358</b>
<b>Corrections and Rehabilitation</b>						
Jail	908,380		11,424,309	598,663		12,931,352
Juvenile Probation				79,107		79,107
Juvenile Department				118,314		118,314
Adult Probation				5,047		5,047

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Corrections and Rehabilitation (continued)</b>						
CJAD Day Reporting Center				125,475		125,475
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
Law Enforcement Project Jail Upgrade			1,823,793	7,728		1,831,521
Jail Renovation					164,354	164,354
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village					205,159	205,159
Total Corrections and Rehabilitation	1,083,913		14,668,783	1,350,933	369,512	17,473,141
<b>Health and Human Services</b>						
Extension Agent				34,280		34,280
Veterans Service Office				13,537		13,537
Webb County Health Department				42,861		42,861
Welfare Office Operations				63,022		63,022
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,898,879		5,030,715
El Aguila Rural Transportation				58,122		58,122
Headstart				72,162		72,162
Meals on Wheels				16,548		16,548
Total Health and Human Services			3,697,584	3,377,190		7,074,774
<b>Community and Economic Development</b>						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				30,005		30,005
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				199,610		199,610
Casa Blanca Golf Course			483,717	328,716		812,433
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements					522,533	522,533
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Community and Economic Development(continued)</b>						
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Mirando Community Center Expansion			103,998		825	104,823
Self Help Center			507,511			507,511
Rio Bravo Community Park					449,882	449,882
El Cenizo Recreational Center					350,912	350,912
Villa Antigua	519,524		90,546		128,243	738,313
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Larga Vista Library			155,911			155,911
El Cenizo Library					1,000	1,000
Park Development Pct 1					14,753	14,753
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Park Development Pct 4					183,053	183,053
Peñitas West Community Center					160,106	160,106
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion					147,833	147,833
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavillion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavillion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Community and Economic Development(continued)</b>						
Pavillion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Alegre I				55,000		55,000
Villa Alegre II				63,000		63,000
Villa Alegre III				63,772		63,772
Villa Alegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	1,033,623		9,357,224	3,270,211	2,032,182	15,693,240
<b>Infrastructure and Environmental Services</b>						
<b>Facilities and Other Improvements</b>						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
El Aguila Rural Transportation				157,690		157,690
Community Development Project 714060 El Cenizo	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Community Development Project 720889						
Community Development Project 721859					20,083	20,083
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Larga Vista Expansion					14,858	14,858
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for						

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Facilities and Other Improvements (continued)</b>						
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Revenue Sharing			24,468			24,468
Potable water dispenser			500,000			500,000
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		476,502				476,502
Road & Bridge		623,795		699,151		1,322,946
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	1,100,297	2,728,235	5,516,041	34,941	9,867,549
<b>Water and Sewer Lines</b>						
Waterline Larga Vista Subdivision Contract 703155		164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Rio Bravo Project #3080-02		421,175				421,175
Total Water and Sewer Lines		4,232,933				4,232,933
<b>Infrastructure</b>						
Larga Vista Water Extension		181,604				181,604
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Cntr		31,462				31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Improvement Mirando City-Contract 700399		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interlocal		281,748				281,748
Extension of McPherson Road County/City Interlocal		612,497				612,497
Inner Loop Capital Project County/City Interlocal		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood and Drainage Facilities Rio Bravo-Contract 7021		154,985				154,985
Extension of Del Mar Boulevard County/City Interlocal		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Detention Pond Liner Larga Vista						

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
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**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Infrastructure (continued)</b>						
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche						
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade of Soil Roads Penitas West Contract 717831		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282		33,337				33,337
Self Help Center Drainage						
Improvements-Contract 718003		96,999				96,999
Bruni/Mirando Paving		28,139				28,139
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	7,952	7,294,245				7,302,197
<b>Infrastructure in Progress</b>						
Sewerline w/manholes-Contract 720155		78,200				78,200
Street Easement Acquisition-Contract 721105		442,261				442,261
Puente de la Unidad International Bridge		2,980,387				2,980,387
0.5 MGD Rio Bravo Wastewater treatment plant-Cont		3,718,575				3,718,575
TWDB GO11900 CWTAP Wastewater		2,882,538				2,882,538
TWDB GO11800 EDAP Wastewater		3,677,531				3,677,531
TWDB GO11800 EDAP Water		4,054,641				4,054,641
La Presa Colonia Project		27,500				27,500
Old Milwaukee/Tanquecitos I		22,944				22,944
TCDP 722205 Tanquesitos Sewer		3,492				3,492
BCAP Rio Bravo 3BCF5013 Drainage & Paving		227,089				227,089
TCDP 722961 Rio Bravo Drainage		11,903				11,903
Espejo Molina Road		314,889				314,889
Del Mar Boulevard/San Ignacio Road		12,433				12,433
TCDP 721175 Colonias EDAP		10,341				10,341
Cuatro Vientos Road Project		111,983				111,983
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Los Corralitos Water System		141,584				141,584
Waterline Rio Bravo Los Corralitos		51,280				51,280
Right of Way Community Development TCDP 721105		77,739				77,739
Community Development Project 720889		204,675				204,675
R.O.W. Acquisition Hwy 59/359		390,635				390,635
Right of Way Acquisition Hwy 59 Colonias: 5 Ranchi		165,330				165,330
Project # 720889		38,726				38,726
Bruni Paving Design Project		47,500				47,500
Total Infrastructure in Progress		19,746,138				19,746,138

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
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**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Bridges</b>						
Jennings Road; Culvert at Agua Azul Creek		154,969				154,969
Jennings Road; Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd; Culvert at Br Of Jaboncillo Crk		70,004				70,004
Mangana Hein Rd; Culvert at Branch Of Becerra Cree		70,137				70,137
Mines Road; Culvert at Branch Of Espada Creek		106,641				106,641
Mines Road; Culvert at Branch Of Espada Creek		76,648				76,648
San Ignacio Rd; Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd; Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd; Culvert at Draw		80,156				80,156
Mines Road; Culvert at Pinto Creek		130,050				130,050
Lincoln Road; Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd; Steel Girder at Becerra Creek		9,298				9,298
Mines Rd; Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road; Steel Girder at Salado Creek		15,743				15,743
Mines Rd; Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Road; Steel Girder at Velenzuela Creek		7,032				7,032
Espejo-Gates Road; Steel Girder at Velenzuela Creek F		5,224				5,224
Aguilares Road; Timber Stringer at Agua Azul Creek		16,934				16,934
Callaghan Road; Timber Stringer at Becerra Creek		12,778				12,778
Eistetter Road; Timber Stringer at Br Of DOLores Cree		7,315				7,315
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk		53,106				53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isat		7,837				7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isat		10,483				10,483
La Martinera Rd; Timber Stringer at Br Of Venado Cr		13,117				13,117
Callaghan Road; Timber Stringer at Branch Of Carrizi		11,595				11,595
Callaghan Road; Timber Stringer at Branch Of Carrizi		9,783				9,783
Callaghan Road; Timber Stringer at Branch Of Carrizi		18,446				18,446
Callaghan Road; Timber Stringer at Branch Of Carrizi		9,077				9,077
Callaghan Road; Timber Stringer at Branch Of Carrizi		11,693				11,693
Callaghan Road; Timber Stringer at Branch Of Carrizi		144,223				144,223
Callaghan Road; Timber Stringer at Branch Of Carrizi		12,603				12,603
Mines Road; Timber Stringer at Branch Of Espada Cre		26,182				26,182
Mines Road; Timber Stringer at Branch Of Espada Cre		13,358				13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo		17,499				17,499
Raices Road; Timber Stringer at Branch Of Raices Cre		53,084				53,084
Lincoln Road; Timber Stringer at Branch Of Salado Cr		12,708				12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San J		12,674				12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejo		14,529				14,529
Callaghan Road; Timber Stringer at Branch Of Venado		8,928				8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek		8,928				8,928
Callaghan Road; Timber Stringer at Carrizitos Creek		18,950				18,950
Eistetter Road; Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd; Timber Stringer at Dolores Creek		32,780				32,780
Eistetter Road; Timber Stringer at Dolores Creek Relie		7,315				7,315
Mines Road; Timber Stringer at Espada Creek		19,799				19,799
Raices Road; Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Road; Timber Stringer at Palito Blanco A		8,712				8,712
Rubios Rd; Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road; Timber Stringer at Tejones Creek		9,505				9,505
Wright Road; Timber Stringer at Tejones Creek		12,885				12,885

(continued)

**Webb County, Texas**  
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**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Bridges (continued)</b>						
Total Bridges		2,186,762				2,186,762
<b>Paved Roads</b>						
Espejo-Molina		696,498				696,498
Mangana-Hein Road		724,241				724,241
Mangana-Hein Road		972,195				972,195
Golf/Entrance		261,187				261,187
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Total Paved Roads		7,981,772				7,981,772
<b>Caliche Roads</b>						
Mangana-Hein Road		293,350				293,350
Mangana-Hein Road		324,781				324,781
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**By Function and Activity**  
**September 30, 2004**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Caliche Roads (continued)</b>						
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Total Caliche Roads		25,493,104				25,493,104
<b>Dirt Roads</b>						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
<b>Dam</b>						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
<b>Cattle Guards</b>						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
<b>Culverts</b>						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
<b>Total Governmental Funds Capital Assets</b>	<b>6,577,370</b>	<b>71,648,516</b>	<b>69,620,658</b>	<b>25,609,960</b>	<b>3,288,777</b>	<b>176,745,282</b>

(concluded)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>General Government</b>					
Radio Communications	20,752				20,752
Commissioners Court	164,051				164,051
County Judge	67,835				67,835
Risk Management	84,068	10,784			94,852
Elections Administrator	109,964				109,964
County Treasurer	17,999				17,999
County Auditor	162,839	12,660			175,499
Management Information System	372,930	69,329			442,259
Public Information Officer	478				478
Purchasing	99,304	6,917			106,221
Tax Assessor Collector	650,391				650,391
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	181,157				181,157
Building Maintenance	152,537	32,511			185,048
Central Appraisal	10,184				10,184
Tex-Mex Purchase		1,377,690			1,377,690
Webb County Courthouse Renovation	4,331,180				4,331,180
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Main Courthouse Building	408,181	252,074			660,255
Courthouse Annex	149,411				149,411
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	38,200				38,200
Records Management Facility	80	20,868			20,949
Chiller Plant Project	37,397				37,397
Total General Government	25,572,160	1,782,833			27,354,993
<b>Justice System</b>					
County Attorney	155,770	12,660			168,430
County Clerk	142,825				142,825
District Clerk	94,291	28,109			122,400
District Clerk Central Jury Room	119,927				119,927
District Attorney	54,885				54,885
District Attorney Equitable Sharing	17,425				17,425
49th District Court	332,355				332,355
111th District Court	61,213				61,213
341st District court	95,489				95,489
406th District Court	1,950				1,950
Personal Bond Coordinator	617				617
County Court at Law #1	49,193				49,193
County Court at Law #2	33,128				33,128
Justice of the Peace Pct 1 Pl 1	21,751				21,751
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Pct 2 Pl 1	122,102				122,102
Justice of the Peace Pct 2 Pl 2	66,421	567,998			634,419
Justice of the Peace Pct 3	33,296				33,296
Justice of the Peace Pct 4	428,220				428,220

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Justice System (continued)</b>					
Regional Crime Lab	58,549				58,549
Public Defender's Office	70,558				70,558
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	126,984				126,984
CJD Domestic Violence Counsel	8,242				8,242
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	11,596	5,600			17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Records Management & Preservation Fund	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,652,752	62,275			19,715,027
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Juvenile Justice Center	41,937	73,595			115,532
Total Justice System	22,368,819	750,236			23,119,056
<b>Public Safety</b>					
Constable Pct 1	266,568				266,568
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	91,319				91,319
Constable Pct 3	44,895				44,895
Constable Pct 2	37,146				37,146
Sheriff	1,034,832	220,217	23,323		1,231,726
Criminal Justice Information System - Sheriff	100,031				100,031
Justice Center Security	19,307				19,307
Sheriff Forfeiture fund	71,913				71,913
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	112,854				112,854
Special Law Enforcement Unit	150,525	43,955			194,480
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	36,129				36,129
Planning & Physical Dept	21,975				21,975
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	95,494	25,805			121,299
Total Public Safety	5,339,705	289,977	23,323		5,606,359
<b>Corrections and Rehabilitation</b>					
Jail	12,877,205	54,147			12,931,352
Juvenile Probation	79,107				79,107
Juvenile Department	118,314				118,314
Adult Probation	5,047				5,047

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Corrections and Rehabilitation (continued)</b>					
CJAD Day Reporting Center	125,475				125,475
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
Law Enforcement Project Jail Upgrade	1,831,521				1,831,521
Jail Renovation		164,354			164,354
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village	75,085	130,074			205,159
Total Corrections and Rehabilitation	17,124,567	348,575			17,473,141
<b>Health and Human Services</b>					
Extension Agent	34,280				34,280
Veterans Service Office	13,537				13,537
Webb County Health Department	42,861				42,861
Welfare Office Operations	63,022				63,022
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	5,030,715				5,030,715
El Aguila Rural Transportation	58,122				58,122
Headstart	72,162				72,162
Meals on Wheels	16,548				16,548
Total Health and Human Services	7,074,774				7,074,774
<b>Community and Economic Development</b>					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	30,005				30,005
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	199,610				199,610
Casa Blanca Golf Course	801,147	11,286			812,433
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements		522,533			522,533
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat		6,000			6,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Community and Economic Development (continued)</b>					
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Mirando Community Center Expansion		104,823			104,823
Self Help Center		507,511			507,511
Rio Bravo Community Park		449,882			449,882
El Cenizo Recreational Center		350,912			350,912
Villa Antigua	630,365	107,948			738,313
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway		500,795			500,795
Bruni Community Center	369,774	4,763			374,537
Larga Vista Library	14,444	141,467			155,911
El Cenizo Library	1,000				1,000
Park Development Pct 1	14,753				14,753
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Park Development Pct 4	183,053				183,053
Peñitas West Community Center	4,844	155,262			160,106
Club Office	58,136				58,136
Larga Vista Center	290,000				290,000
Larga Vista Expansion	147,833				147,833
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavillion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavillion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Community and Economic Development (continued)</b>					
Pavillion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Prada	116,300				116,300
Total Community and Economic Development	12,830,057	2,863,183			15,693,240
<b>Infrastructure and Environmental Services</b>					
<b>Facilities and Other Improvements</b>					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
El Aguila Rural Transportation		157,690			157,690
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Community Development Project 720889					
Community Development Project 721859	20,083				20,083
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center		39,883			39,883
Larga Vista Water Extension	132,226				132,226
Larga Vista Expansion	14,858				14,858
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
LCC Community College Consortium for					

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Infrastructure and Environmental Services</b>					
<b>Facilities and Other Improvements (continued)</b>					
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Revenue Sharing	24,468				24,468
Potable water dispenser	500,000				500,000
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehile & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	436,062	40,440			476,502
Road & Bridge	1,036,235	713,294	426,583		1,322,946
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	9,342,825	951,306	426,583		9,867,549
<b>Water and Sewer Lines</b>					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Rio Bravo Project #3080-02		421,175			421,175
Total Water and Sewer Lines	3,811,758	421,175			4,232,933
<b>Infrastructure</b>					
Larga Vista Water Extension	181,604				181,604
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Cntr	31,462				31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081	105,741				105,741
TWDB Colonias ProjectCounty/City Interlocal	55,839				55,839
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement		18,790			18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interlocal	281,748				281,748
Extension of McPherson Road County/City Interlocal	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank		19,824			19,824
Flood and Drainage Facilities Rio Bravo-Contract 70299	154,985				154,985
Extension of Del Mar BoulevardCounty/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Detention Pond Liner Larga Vista					

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Infrastructure and Environmental Services</b>					
<b>Infrastructure (continued)</b>					
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche					
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade of Soil Roads Penitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/ Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein Road/Modular Contract 717282	33,337				33,337
Self Help Center Drainage					
Improvements-Contract 718003	96,999				96,999
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
FM 1472/FM 3338 EDAP Contract # 721105		7,952			7,952
Total Infrastructure	7,255,630	46,567			7,302,197
<b>Infrastructure in Progress</b>					
Sewerline w/manholes-Contract 720155	78,200				78,200
Street Easement Acquisition-Contract 721105	442,261				442,261
Puente de la Unidad International Bridge	2,270,893	709,494			2,980,387
0.5 MGD Rio Bravo Wastewater treatment plant-Contra	3,718,575				3,718,575
TWDB GO11900 CWTAP Wastewater	306,566	2,575,973			2,882,538
TWDB GO11800 EDAP Wastewater	3,370,708	306,823			3,677,531
TWDB GO11800 EDAP Wastewater		4,054,641			4,054,641
La Presa Colonia Project		27,500			27,500
Old Milwaukee/Tanquecitos I		22,944			22,944
TCDP 722205 Tanquesitos Sewer		3,492			3,492
BCAP Rio Bravo 3BCF5013 Drainage & Paving		227,089			227,089
TCDP 722961 Rio Bravo Drainage		11,903			11,903
Espejo Molina Road		314,889			314,889
Del Mar Boulevard/San Ignacio Road		12,433			12,433
TCDP 721175 Colonias EDAP	10,341				10,341
Cuatro Vientos Road Project	64,730	47,253			111,983
Mirando Paving Project-Storm Water Drainage	23,480	28,481			51,961
Los Corralitos Water System	155,438			13,854	141,584
Waterline Rio Bravo Los Corralitos		51,280			51,280
R.O.W. Comm. Dev. TCDP 721105	77,739				77,739
Community Development Project 720889	204,675				204,675
R.O.W. Acquisition Hwy 59/359	112,327	278,308			390,635
R.O.W. Acq. Hwy 59 Colonias: 5 Ranchitos	165,330				165,330
Project # 720889	38,726				38,726
Bruni Paving Design Project	47,500				47,500
Total Infrastructure in Progress	11,087,488	8,672,503		13,854	19,746,138

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Infrastructure and Environmental Services</b>					
<b>Bridges</b>					
Jennings Road; Culvert at Agua Azul Creek	154,969				154,969
Jennings Road; Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd; Culvert at Br Of Jaboncillo Crk	70,004				70,004
Mangana Hein Rd; Culvert at Branch Of Becerra Creek	70,137				70,137
Mines Road; Culvert at Branch Of Espada Creek	106,641				106,641
Mines Road; Culvert at Branch Of Espada Creek	76,648				76,648
San Ignacio Rd; Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd; Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd; Culvert at Draw	80,156				80,156
Mines Road; Culvert at Pinto Creek	130,050				130,050
Lincoln Road; Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd; Steel Girder at Becerra Creek	9,298				9,298
Mines Rd; Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road; Steel Girder at Salado Creek	15,743				15,743
Mines Rd; Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Road; Steel Girder at Venzuela Creek	7,032				7,032
Espejo-Gates Road; Steel Girder at Venzuela Creek Re	5,224				5,224
Aguilares Road; Timber Stringer at Agua Azul Creek	16,934				16,934
Callaghan Road; Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road; Timber Stringer at Br Of DOLores Creek	7,315				7,315
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk	53,106				53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isabel	7,837				7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isabel	10,483				10,483
La Martinera Rd; Timber Stringer at Br Of Venado Cree	13,117				13,117
Callaghan Road; Timber Stringer at Branch Of Carrizito	11,595				11,595
Callaghan Road; Timber Stringer at Branch Of Carrizito	9,783				9,783
Callaghan Road; Timber Stringer at Branch Of Carrizito	18,446				18,446
Callaghan Road; Timber Stringer at Branch Of Carrizito	9,077				9,077
Callaghan Road; Timber Stringer at Branch Of Carrizito	11,693				11,693
Callaghan Road; Timber Stringer at Branch Of Carrizito	144,223				144,223
Callaghan Road; Timber Stringer at Branch Of Carrizito	12,603				12,603
Mines Road; Timber Stringer at Branch Of Espada Creel	26,182				26,182
Mines Road; Timber Stringer at Branch Of Espada Creel	13,358				13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo C	17,499				17,499
Raices Road; Timber Stringer at Branch Of Raices Creel	53,084				53,084
Lincoln Road; Timber Stringer at Branch Of Salado Creel	12,708				12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San Jua	12,674				12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejone	14,529				14,529
Callaghan Road; Timber Stringer at Branch Of Venado C	8,928				8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Road; Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road; Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd; Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Road; Timber Stringer at Dolores Creek Relief	7,315				7,315
Mines Road; Timber Stringer at Espada Creek	19,799				19,799
Raices Road; Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Road; Timber Stringer at Palito Blanco Arrc	8,712				8,712
Rubios Rd; Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road; Timber Stringer at Tejones Creek	9,505				9,505
Wright Road; Timber Stringer at Tejones Creek	12,885				12,885

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Infrastructure and Environmental Services</b>					
<b>Bridges (continued)</b>					
Total Bridges	2,186,762				2,186,762
<b>Paved Roads</b>					
Espejo-Molina	696,498				696,498
Mangana-Hein Road	724,241				724,241
Mangana-Hein Road	972,195				972,195
Golf/Entrance	261,187				261,187
Jennings	1,944,389				1,944,389
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Total Paved Roads	7,981,772				7,981,772
<b>Caliche roads</b>					
Mangana-Hein Road	293,350				293,350
Mangana-Hein Road	324,781				324,781
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133

(continued)

Webb County, Texas  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2004**

	Capital and Infrastructure Assets At 9/30/03	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/04
<b>Infrastructure and Environmental Services</b>					
<b>Caliche Roads (continued)</b>					
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
<b>Total Caliche Roads</b>	<b>25,493,104</b>				<b>25,493,104</b>
<b>Dirt Roads</b>					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
<b>Total Dirt Roads</b>	<b>984,819</b>				<b>984,819</b>
<b>Dam</b>					
Lake Casa Blanca Dam	2,523,069				2,523,069
<b>Total Dams</b>	<b>2,523,069</b>				<b>2,523,069</b>
<b>Cattle Guards</b>					
31 County Roads	71,968				71,968
<b>Total Cattle Guards</b>	<b>71,968</b>				<b>71,968</b>
<b>Culverts</b>					
34 County Roads	33,410				33,410
<b>Total Culverts</b>	<b>33,410</b>				<b>33,410</b>
<b>Total Governmental Funds Capital Assets</b>	<b>161,082,687</b>	<b>16,126,355</b>	<b>449,906</b>	<b>13,854</b>	<b>176,745,282</b>

(concluded)



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**Webb County, Texas**  
**Statistical Section (Unaudited)**  
**For Fiscal Year Ended September 30, 2004**

The following section is a presentation of statistical tables in compliance with GASB.  
Tables 15, 16, 17, 19, and 20 are not required by GASB but can be considered as miscellaneous.  
These tables reflect financial trends, fiscal capacity, social and economic data of Webb County.

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**Webb County, Texas**  
**Government-wide Expenses by Function**  
**Last Ten Fiscal Years**

	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Government	\$ 11,947,403	13,487,391	14,585,966
Justice System	15,107,757	18,844,056	19,318,933
Public Safety	7,438,934	7,985,078	8,856,552
Corrections and Rehabilitation	11,352,329	12,414,986	12,347,364
Health and Human Services	15,097,668	17,294,894	15,474,538
Community and Economic Development	2,476,400	1,972,546	1,568,358
Infrastructure and Environmental Services	5,657,948	7,833,265	6,467,850
Interest on Long-term Debt	2,747,740	3,169,359	3,366,033
Total	\$ <u>71,826,179</u>	<u>83,001,575</u>	<u>81,985,594</u>

Webb County, Texas elected early implementation of GASB Statement No. 34.  
Previous years are not available at this time.

**Webb County, Texas**  
**Government-wide Revenues**  
**Last Ten Fiscal Years**

	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b>PROGRAM REVENUES</b>			
Charges for Services	\$ 8,821,068	11,865,263	12,291,876
Operating Grants and Contributions	25,328,735	26,261,519	23,607,496
Capital Grants and Contributions	1,799,079	1,163,185	7,451,285
 <b>GENERAL REVENUES</b>			
Taxes	38,508,487	42,701,707	46,375,385
Unrestricted Investment Earnings	780,396	659,878	728,513
Miscellaneous	<u>2,121,128</u>	<u>2,661,652</u>	<u>1,502,272</u>
 Total	 \$ <u>77,358,893</u>	 <u>85,313,204</u>	 <u>91,956,827</u>

Webb County, Texas elected early implementation of GASB Statement No. 34.  
Previous years are not available at this time.

**Webb County, Texas**  
**General Government Expenditures by Function (A)**  
**All Governmental Fund Types**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>General Government</u>	<u>Administration of Justice</u>	<u>Health and Welfare Services</u>	<u>Roads and Bridges</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
1995	8,157,309	19,997,435	10,901,652	1,492,052	5,503,383	3,848,970	49,900,801
1996	8,628,169	21,461,408	10,660,399	1,730,853	8,535,812	4,313,921	55,330,562
1997	8,704,644	22,304,571	11,183,265	1,950,358	9,225,163	4,189,312	57,557,313
1998	9,810,204	24,867,322	12,003,900	1,892,822	2,449,889	4,272,634	55,296,771
1999	10,320,055	27,337,340	13,325,978	2,017,486	3,734,074	4,173,407	60,908,340
2000	11,425,149	29,723,075	13,866,319	2,462,465	9,633,127	4,330,710	71,440,845
2001	11,343,374	30,389,114	15,621,785	2,694,402	16,634,939	4,747,013	81,430,627
2002 (B)							
2003 (B)							
2004 (B)							

(A) Includes Governmental Fund Type Expenditures.  
Fiduciary Fund Type Expenditures have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.  
Current year results are reported in the Statement of Revenues, Expenditures  
and Changes in Fund Balances for Governmental Funds under revised functions.

**Webb County, Texas**  
**General Governmental Revenues by Source (A)**  
**Last Ten Fiscal Years**

<b>Fiscal Years</b>	<b>Taxes</b>	<b>Motor Vehicle Registration</b>	<b>Intergovernmental</b>	<b>Fees of Office</b>	<b>Fines &amp; Forfeitures</b>	<b>Interest</b>	<b>Miscellaneous</b>	<b>Total (A)</b>
1995	21,496,599	1,580,893	16,421,286	2,545,510	927,740	868,084	2,789,340	46,629,452
1996	21,596,901	1,463,310	16,144,928	2,496,817	1,115,064	738,198	1,852,352	45,407,570
1997	23,732,809	1,483,939	19,115,522	2,715,310	1,175,889	628,843	2,521,131	51,373,443
1998	26,672,189	1,607,487	18,183,300	2,763,084	971,591	634,453	4,311,914	55,144,018
1999	27,957,565	1,764,828	20,885,630	3,021,981	999,554	937,246	6,180,172	61,746,976
2000	31,171,797	2,052,277	22,733,081	3,309,839	1,091,289	1,672,348	5,154,535	67,185,166
2001	34,648,642	2,075,580	22,993,760	2,957,866	3,173,021	1,789,482	4,733,599	72,371,950
2002 (B)								
2003 (B)								
2004 (B)								

(A) Includes Governmental Fund Type Revenues.  
Fiduciary Fund Type revenues have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.  
Current year results are reported in the Statement of Revenues, Expenditures  
and Changes in Fund Balances for Governmental Funds under revised functions.

**Webb County, Texas**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

<b>Tax Years</b>	<b>Fiscal Years</b>	<b>Assessed Value (A)</b>	<b>Total Tax Levy (B)</b>	<b>Current Tax Collections</b>	<b>Tax Rate</b>	<b>Percentage of Current Taxes Collected</b>
1994	1995	\$ 4,306,178,797	15,064,963	13,801,879	0.349500	91.62
1995	1996	4,529,282,386	15,816,008	14,531,021	0.349500	91.88
1996	1997	4,637,505,928	16,660,010	15,616,322	0.366378	93.74
1997	1998	4,910,989,768	19,144,683	17,664,789	0.389952	92.27
1998	1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76
1999	2000	5,326,015,860	22,892,501	21,164,701	0.429952	92.45
2000	2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61
2001	2002	6,487,380,714	28,997,816	27,063,356	0.445223	93.33
2002	2003	7,307,565,921	33,424,545	31,827,902	0.457923	95.22
2003	2004	7,659,229,310	35,073,016	33,851,118	0.437923	96.52

(A) Webb County Appraisal District.  
Farm-to-market Fund excluded.

(B) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 96% is anticipated in the current year with  
the 8% to 4% anticipated in subsequent years.

<b>Delinquent Taxes Collected</b>	<b>Penalty &amp; Interest Collected</b>	<b>Discounts</b>	<b>Total Taxes Collected (C)</b>	<b>Ratio of Total Taxes Collected to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Ratio of Delinquent Taxes to Tax Levy</b>
1,091,917	622,005	-280,865	15,234,936	1.01	6,842,422	0.45
1,037,339	559,834	-275,058	15,853,136	1.00	7,247,265	0.46
1,288,830	640,011	-302,920	17,242,243	1.03	7,220,861	0.43
1,358,951	738,802	-360,259	19,402,283	1.01	7,816,551	0.41
1,404,240	659,493	-387,927	20,420,001	1.01	7,548,142	0.37
1,373,667	657,864	-412,088	22,784,144	1.00	7,902,488	0.35
1,630,629	676,986	-490,571	25,750,643	0.99	8,728,546	0.33
1,736,668	755,117	-552,995	29,002,146	1.00	9,128,540	0.31
1,883,770	520,714	-655,950	33,576,436	1.00	9,198,773	0.28
2,271,967	650,191	-688,707	36,084,569	1.03	9,449,865	0.27

( C ) Includes current tax collections, delinquent taxes collected, penalty & interest collected, and discounts.

**Webb County, Texas**  
**Property Tax Rates - All Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

<u>Tax Year</u>	<u>City of Laredo</u>	<u>Webb County</u>	<u>Laredo I.S.D.</u>	<u>United I.S.D.</u>	<u>Laredo Community College</u>
<b>Tax Rates*</b>					
1995	0.551601	0.349500	1.16520	1.382800	0.15986
1996	0.526766	0.366378	1.21500	1.382800	0.15290
1997	0.539930	0.389952	1.18500	1.379090	0.15660
1998	0.539930	0.389952	1.22500	1.414090	0.15800
1999	0.569218	0.429952	1.32600	1.438480	0.16420
2000	0.576358	0.454952	1.38600	1.426871	0.17000
2001	0.576358	0.445223	1.42600	1.426871	0.21665
2002	0.630534	0.457923	1.50271	1.476871	0.22650
2003	0.641761	0.457923	1.50271	1.476871	0.23600
2004	0.637000	0.437923	1.47411	1.526871	0.23600
<b>Tax Levies</b>					
1995	18,106,295	15,816,008	14,134,734	38,000,660	5,328,054
1996	19,090,616	17,015,633	15,597,657	39,451,743	5,676,550
1997	20,550,142	19,133,916	14,295,066	41,025,925	6,085,735
1998	21,995,250	20,194,005	15,224,088	44,271,136	6,568,987
1999	24,784,224	22,862,131	16,697,681	47,253,707	7,329,144
2000	27,165,182	26,098,416	17,854,904	51,042,026	8,185,875
2001	29,221,694	28,877,392	18,828,677	57,959,460	11,215,840
2002	35,010,831	33,424,545	20,378,959	66,951,115	12,892,422
2003	38,455,159	35,073,016	21,344,510	72,156,593	14,540,002
2004	43,209,681	38,284,553	24,426,783	83,821,422	16,320,700

\*Per \$100 of Assessed Value  
Webb County Appraisal District

Webb Consolidated I.S.D.	Mirando I.S.D.	City of Rio Bravo Tax Rates*	Webb County Drainage District #1	City of El Cenizo
1.500000	1.500000			
1.500000	1.500000	0.33000	0.09490	
1.500000	1.500000	0.28500	0.09120	
1.500000	1.500000	0.28677	0.09120	0.50000
1.500000	1.500000	0.49000	0.12620	0.40000
1.360000	1.500000	0.49000	0.12620	0.40000
0.904541	1.500000	0.50000	0.12620	0.50000
0.800000	0.540289	0.50000	0.11000	0.50000
1.200000	1.500000	0.50000	0.10940	0.50000
1.026465	1.500000	0.50000	0.10600	0.50000
<b>Tax Levies</b>				
6,979,372	349,509			
4,972,814	341,049	12,515	77,241	
5,286,365	353,280	15,779	80,293	
5,820,199	626,733	84,540	23,175	64,348
5,313,579	314,065	142,168	49,119	56,640
5,642,172	266,803	156,074	59,033	62,571
5,990,000	315,314	217,597	65,326	91,111
6,546,527	565,865	191,443	71,889	86,984
9,607,644	1,108,648	187,031	79,812	91,308
9,968,581	1,070,071	220,653	88,819	98,059

\*Per \$100 of Assessed Value

**Webb County, Texas**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

<b>Fiscal Years (A)</b>	<b>Personal and Real Property (A)</b>	<b>Oil &amp; Gas Property (A)</b>	<b>Utilities Property (A)</b>	<b>Estimated True Value (A)</b>	<b>Assessed Value</b>	<b>Ratio of Assessed Value to Actual Value</b>
1995	4,181,814,205	914,352,920	248,983,900	4,306,178,797	4,306,178,797	1
1996	4,529,282,386	856,624,630	249,263,439	4,529,282,386	4,529,282,386	1
1997	4,634,788,030	584,863,150	244,329,988	4,637,505,928	4,637,505,928	1
1998	4,907,492,221	662,448,580	246,734,258	4,910,989,768	4,910,989,768	1
1999	5,179,362,370	739,929,220	235,323,129	5,182,685,826	5,182,685,826	1
2000	5,318,944,905	572,735,970	244,221,250	5,326,021,316	5,326,021,316	1
2001	5,750,993,576	684,040,394	228,977,930	5,756,958,205	5,756,958,205	1
2002	6,487,380,714	1,003,305,547	244,171,840	6,487,380,714	6,487,380,714	1
2003	7,301,151,991	1,314,749,541	245,596,190	7,301,151,991	7,301,151,991	1
2004	7,938,995,463	1,262,035,302	227,126,730	7,659,229,310	7,659,229,310	1

(A) Webb County Appraisal District, based on 100% valuation.

**Webb County, Texas**  
Computation of Legal Debt Margin  
September 30, 2004

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution , to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is a 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

Assessed Valuation of Real Property	\$ 7,943,908,823
Assessed Valuation of All Taxable Property	7,659,229,310
Debt Limit, 25% of Real Property Assessed Valuation	1,985,977,206

Amount of Debt Applicable to Constitutional Debt Limit:

Total Bonded Debt Applicable	68,460,620	
Less Debt Service Fund Cash	<u>238,892</u>	68,221,728

Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution	\$ <u><u>1,917,755,478</u></u>
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Bonds Issued Under Texas General Laws

Debt Limit, 5% of Assessed Valuation of All Taxable Property	\$ 382,961,466
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Amount of Debt Applicable to Constitutional Debt Limit:

Total Debt - Certificates of Obligation	68,460,620	
Less Debt Service Fund Cash	<u>238,892</u>	<u>68,221,728</u>

Legal Debt Margin, Under Texas General Laws	\$ <u><u>314,739,738</u></u>
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**Webb County, Texas**  
Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Fiscal Years

<b>Fiscal Years</b>	<b>Population (A)</b>	<b>Assessed Value for Operations &amp; Debt Service (B)</b>	<b>Gross Bonded Debt (C)</b>	<b>Less Debt Service Funds</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
1995	169,000	4,306,178,797	25,285,000	(70,513)	25,355,513	0.005888	150
1996	177,000	4,529,282,386	32,520,000	48,748	32,471,252	0.007169	183
1997	186,000	4,637,505,928	30,180,000	(484,074)	30,664,074	0.006612	165
1998	200,000	4,910,989,768	28,700,000	158,818	28,541,182	0.005812	143
1999	205,000	5,182,685,826	40,780,000	(56,404)	40,836,404	0.007879	199
2000 *	193,000	5,326,021,316	46,665,000	101,982	46,563,018	0.008743	241
2001	208,100	5,756,958,205	51,780,000	152,495	51,627,505	0.008968	248
2002	214,630	6,487,380,714	63,647,602	413,073	63,234,529	0.009747	295
2003	214,630	7,307,565,921	60,966,230	(7,007)	60,973,237	0.008344	284
2004	214,000	7,659,229,310	68,460,620	238,892	68,221,728	0.008907	319

(A) Laredo Chamber of Commerce

\* Released by the U. S. Census Bureau.

(B) Webb County Appraisal District

(C) 1996 through 2003 - Certificates of Obligation only.

**Webb County, Texas**  
**Ratio of Annual Debt Service Expenditures for**  
**General Bonded Debt to Total General Expenditures**  
**Last Ten Fiscal Years**

<b>Fiscal Years</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>	<b>Total Expenditures</b>	<b>Ratio of Debt Service To Total General Expenditures (Percent)</b>
1995	2,064,895	1,783,032	3,847,927	49,900,801	7.711
1996	2,849,226	1,464,695	4,313,921	55,330,562	7.797
1997	2,340,000	1,849,312	4,189,312	57,557,313	7.279
1998	2,507,258	1,634,033	4,141,291	55,165,428	7.507
1999	2,811,795	1,361,612	4,173,407	60,908,340	6.852
2000	2,096,937	2,233,773	4,330,710	71,440,845	6.062
2001	2,165,735	2,581,278	4,747,013	81,430,627	5.830
2002	2,400,692	2,667,246	5,067,938	82,228,878	6.163
2003	3,438,462	3,071,267	6,509,729	86,751,696	7.504
2004	3,565,869	3,443,741	7,009,610	97,011,294	7.226

**Webb County, Texas**  
**Computation of Direct and Overlapping Debt (A)**  
**September 30, 2004**

<u>Governmental Subdivision</u>	<u>Net As Of</u>	<u>Amount</u>	<u>Applicable to County</u>	<u>Debt Amount</u>
<u>Direct:</u>				
Webb County	30-Sep-04	\$ 68,460,620	100 %	\$ 68,460,620
Total Direct		<u>68,460,620</u>		<u>68,460,620</u>
<u>Overlapping:</u>				
Special Districts				
Laredo Community College	31-Aug-04	<u>80,704</u>	100 %	<u>80,704</u>
Total Special Districts		<u>80,704</u>		<u>80,704</u>
City				
City of Laredo	30-Sep-04	151,940,000	100 %	151,940,000
City of Rio Bravo	30-Sep-04		100 %	
City of El Cenizo	30-Sep-04			
Total City		<u>151,940,000</u>		<u>151,940,000</u>
School Districts				
Laredo I.S.D.	31-Aug-04	242,562,672	100 %	242,562,672
Mirando City I.S.D.	31-Aug-04		100 %	
United I.S.D.	31-Aug-04	275,035,016	100 %	275,035,016
Webb Consolidated I.S.D.	31-Aug-04		100 %	
Total School Districts		<u>517,597,688</u>		<u>517,597,688</u>
Total Overlapping		<u>669,618,392</u>		<u>669,618,392</u>
Total Direct and Overlapping Debt		<u>\$ 738,079,012</u>		<u>\$ 738,079,012</u>

(A) Respective Finance Departments

**Webb County, Texas**  
Demographic Statistics  
(Unaudited)  
Last Ten Years

Major categories of non-agricultural employment within the City of Laredo and Webb County.

<u>Employment by Industry</u>										
<u>Industry</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003*</u>	<u>2004**</u>
Manufacturing	1,500	1,700	1,600	1,700	1,700	1,800	1,800	1,916	1,100	1,100
Retail and Wholesale Trade	15,700	15,600	16,400	17,000	17,600	17,300	17,700	18,272	17,050	19,300
Construction	2,000	2,100	2,100	2,400	2,500	2,600	2,700	2,448	2,600	2,600
Finance, Insurance, and Real Estate	2,100	2,000	2,200	2,300	2,500	3,000	3,200	3,300	3,200	3,300
Government	13,600	13,800	14,300	14,800	15,300	15,800	16,300	15,889	17,500	19,500
Transport., Public Utilities and Comm	8,500	8,000	9,900	11,100	12,000	13,100	13,800	12,761	13,350	26,600
Service and Miscellaneous	9,600	9,700	10,500	14,700	15,000	15,700	16,200	17,194	19,100	24,900
<b>Total</b>	<b>53,000</b>	<b>52,900</b>	<b>57,000</b>	<b>64,000</b>	<b>66,600</b>	<b>69,300</b>	<b>71,700</b>	<b>71,780</b>	<b>73,900</b>	<b>97,300</b>

<u>Labor Force and Employment</u>				
<u>Year Ended</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>% Rate</u>
1995 (1)	69,886	58,808	11,078	15.9
1996 (1)	67,668	59,972	7,696	11.4
1997 (1)	69,487	62,767	6,720	9.7
1998 (2)	72,286	65,523	6,763	9.4
1999 (2)	71,521	65,991	5,530	7.7
2000 (2)	73,803	69,130	4,673	6.3
2001 (2)	76,331	71,374	4,957	6.5
2002 (2)	80,256	74,736	5,520	6.9
2003 (2)	84,422	78,980	5,442	6.4
2004 (2)	88,514	83,447	5,067	5.7

\* South Texas Workforce Development Board (2003)

\*\*Texas Workforce Commission internet site : [www.twc.state.tx.us](http://www.twc.state.tx.us) (2004 - Webb County)

(1) Texas Workforce Commission; Laredo and San Antonio, Texas 1993 to 1997

(2) Texas Workforce Commission internet site : [www.twc.state.tx.us](http://www.twc.state.tx.us)

**Webb County, Texas**  
**Property Value, Construction and Bank Deposits**  
**Last Ten Fiscal Years**

<b>Fiscal Years</b>	<b>Commercial Construction (A)</b>		<b>Residential Construction (A)</b>		<b>Banks Deposits (B)</b>
	<b>Number of Units</b>	<b>Value</b>	<b>Number of Units</b>	<b>Value</b>	
1995	444	84,447,910	2,100	66,897,605	3,470,686,696
1996	312	83,399,040	1,732	65,158,940	3,620,991,215
1997	374	67,569,000	2,130	91,412,290	4,174,558,561
1998	269	55,672,590	2,154	96,979,910	4,697,918,614
1999	390	41,345,763	2,840	92,307,570	4,980,648,440
2000	397	68,228,711	2,428	96,009,302	5,578,362,997
2001	169	56,317,870	2,029	105,547,070	5,262,821,000
2002	252	74,781,650	1,857	117,116,430	3,901,168,000
2003	251	79,327,940	2,221	165,264,300	6,678,816,598
2004	510	87,508,950	3,853	195,260,152	9,051,134,994

(A) Webb County Appraisal District

(B) Commerce Bank N.A.

Falcon National Bank

International Bank of Commerce (includes all branches)

Laredo National Bank

South Texas National Bank

Wells Fargo Bank, [www.fdic.gov/index.html](http://www.fdic.gov/index.html).

Bank of America [www.fdic.gov/index.html](http://www.fdic.gov/index.html).

First National Bank [www.fdic.gov/index.html](http://www.fdic.gov/index.html).

Texas Community Bank [www.fdic.gov/index.html](http://www.fdic.gov/index.html).

Norwest Bank, now Wells Fargo, excluded 1996-2002

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**Property (A)**

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<b>Commercial</b>	<b>Residential</b>	<b>Exemptions</b>	<b>Vacancies</b>
1,331,340,852	1,504,677,760	156,074,230	184,992,030
1,455,882,122	1,681,417,380	168,644,730	215,917,490
1,570,245,430	1,923,540,270	184,614,525	235,152,270
1,624,529,934	2,036,606,890	190,509,255	235,691,660
1,572,097,876	2,180,838,068	201,405,371	227,388,100
1,715,156,876	2,305,998,980	201,218,458	245,466,433
1,851,844,688	2,464,521,591	212,297,690	276,088,823
1,923,996,162	2,722,437,049	215,736,768	331,663,724
2,182,852,436	3,036,202,856	221,497,668	332,287,762
2,021,129,502	3,300,164,977	292,363,474	332,156,792

**Webb County, Texas**  
Principal Taxpayers  
Fiscal Year Ended September 30, 2004

<u>Taxpayer</u>	<u>Business Type</u>	<u>2004 Assessed Valuation (1)</u>	<u>% of Assessed Valuation</u>
Conoco Phillips WI-C-	Mineral Property	\$ 494,611,530	6.77 %
EOG Resources	Mineral Property	108,504,890	1.49
Laredo Texas Hospital Co LP	Real	100,485,510	1.38
Calpine Natural Gas LP	Oil & Gas	82499710	1.13
AEP Texas Central Company (PP)	Utility	81,588,350	1.12
Houston Exploration CO	Oil & Gas	70,585,310	0.97
Chevron Texaco - WI-	Oil & Gas	62,801,068	0.86
Lewis Petroleum Properties Inc	Oil & Gas	56,351,214	0.77
Killam Oil Co LTD	Oil & Gas	50,209,910	0.69
Bruni Mineral Trust #2	Mineral Property	47,715,947	0.65
 Total		 \$ 7,301,151,991	 15.83 %

(1) Webb County Appraisal District

**Webb County, Texas****Principal Employers (A)****September 30, 2004**

<b>Employer</b>	<b>Service</b>	<b>Employees</b>
United Independent School District	Education	4,500
Laredo Independent School District	Education	3,587
City of Laredo Municipal	Government	2,084
Laredo Medical Center	Medical Services	1661
H.E.B. Grocery Store	Grocery Store	1,327
Webb County	Government	1,270
US Department of Border Protection	Immigration	1,147
McDonald's Restaurant	Fast Food	1,114
Walmart	Grocery / Retail	934
Texas A&M International University	Education	880
Doctor's Hospital	Medical Services	700
U.S. Department of Customs / Border Protection	Government	670
Laredo Community College	Education	635
Laredo Candle	Candles	580
Laredo National Bank	Financial Services	558
International Bank of Commerce	Financial Services	552
Target - Greatland	Retail	300
Sames Motor Company	Auto Dealer / Service	276
Circle K	Retail	250
Border Region MHMR	Health Center	236

(A) Laredo Development Foundation

**Webb County, Texas**  
Schedule of Insurance in Force and Coverage Amounts  
Fiscal Year Ended September 30, 2004

Insurance Company	Type of Insurance	Description of Coverage	Limits of Insurance	Deductible/Self Insured Retention
St. Paul Insurance Company	Package	General Liability	\$1,000,000 each occ. /\$1,000,000 aggregate.	\$25,000 SIR
		Employee Benefits Liability	\$1,000,000 each claim /\$3,000,000 total limit	\$25,000 SIR
		Law Enforcement Liability	\$1,000,000 each wrongful act/ \$1,000,000 total limit	\$2,500 SIR
		Public Entity Management Liab. (E&O)	\$1,000,000 each wrongful act/ \$1,000,000 total limit	\$2,500 SIR
		Employment Practices Liability	\$2,000,000 each wrongful act/ \$2,000,000 total limit	\$50,000 SIR
		Property Including Equipment Break-down	\$93,563,019	\$50,000 Deductible
		Equipment Floater	\$2,483,684	\$2,500/\$5,000 Deductible
		Misc. Property	\$769,382	\$2,500 Deductible
		Computer Equipment	\$3,692,140	\$10,000 Deductible
		Business Income & Extra Expense	\$3,000,000	\$50,000 Deductible
		Valuable Papers	\$1,500,000	\$10,000 Deductible
		Crime	\$1,500,000 employee theft	\$2,500
			\$200,000 forgery or alteration	\$1,000
			\$150,000 theft inside premises	\$2,500
			\$150,000 theft outside premises	\$2,500

Insurance Carriers

**Webb County, Texas**  
**Water Utility Activity**  
**Fiscal Year Ended September 30, 2004**

		Gallons Pumped	Gallons Sold	Avg. Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2003	26,735,000	19,313,100	11,327	33.67	\$ 57,849
November	2003	22,911,000	18,717,200	10,959	32.98	57,368
December	2003	21,987,000	18,833,600	11,066	33.66	57,818
January	2004	22,807,000	17,970,000	10,503	31.31	53,829
February	2004	21,950,000	17,146,700	10,027	30.31	52,792
March	2004	22,832,000	17,730,800	10,291	31.17	54,322
April	2004	24,055,000	20,262,300	11,753	35.18	61,585
May	2004	27,752,000	22,506,300	13,017	38.35	67,502
June	2004	35,502,000	31,271,100	18,013	51.82	91,425
July	2004	31,974,000	27,171,000	15,651	45.58	80,583
August	2004	32,557,000	28,295,700	16,309	47.15	70,978
September	2004	26,267,000	22,293,800	12,894	36.50	59,007
Total		317,329,000	261,511,600			\$ 765,060

Gallon Consumption by Quarter						
Usage Groups	December	March	June	September	Total	% of Usage
Over 50,000	12,518,400	10,267,500	14,508,100	14,199,000	51,493,000	19.9
40,001 - 50,000	1,015,400	299,300	1,396,600	1,666,200	4,377,500	1.7
30,001 - 40,000	1,378,300	1,433,100	4,075,600	4,700,200	11,587,200	4.5
20,001 - 30,000	4,258,000	3,481,100	11,750,300	13,283,900	32,773,300	12.7
10,001 - 20,000	17,227,400	16,621,500	26,232,500	27,852,300	87,933,700	34.0
8,001 - 10,000	6,634,500	6,626,900	6,295,500	6,100,800	25,657,700	9.9
6,001 - 8,000	6,766,600	6,768,000	4,888,700	4,227,800	22,651,100	8.7
4,001 - 6,000	4,503,400	4,669,300	3,057,200	2,818,700	15,048,600	5.8
2,001 - 4,000	1,882,500	2,028,700	1,163,500	998,400	6,073,100	2.3
1 - 2,000	386,000	409,100	235,600	252,800	1,283,500	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	56,570,500	52,604,500	73,603,600	76,100,100	258,878,700	100

Sales by Quarter						
Usage Groups	December	March	June	September	Total	% of Sales
Over 50,000	\$ 40,011	\$ 35,976	\$ 51,041	\$ 46,610	\$ 173,638	22.4
40,001 - 50,000	4,954	1,162	4,136	14,036	24,288	3.3
30,001 - 40,000	3,721	3,978	11,128	12,682	31,509	4.2
20,001 - 30,000	11,674	9,616	31,917	26,587	79,794	10.4
10,001 - 20,000	47,457	45,817	72,605	77,427	243,306	29.3
8,001 - 10,000	18,943	18,754	17,978	17,822	73,497	9.6
6,001 - 8,000	19,613	19,679	14,252	12,727	66,271	8.7
4,001 - 6,000	13,756	14,111	9,286	8,847	46,000	6.1
2,001 - 4,000	6,481	6,883	4,008	6,381	23,753	3.2
1 - 2,000	3,455	3,807	2,422	3,137	12,821	1.8
Zero Usage	2,968	1,160	1,129	1,053	6,310	1.0
Total Sales	\$ 173,033	\$ 160,943	\$ 219,902	\$ 227,309	\$ 781,187	100

Webb County Water Utility provides water to the city of Rio Bravo, El Cenizo Sewer Plant and Rio Bravo Annex Waste Treatment which provides sewer services to the respective communities. A summary of the number of accounts by community: Rio Bravo 1,128; El Cenizo 764; and Rio Bravo Annex Waste Treatment 167.

Source: Webb County Water Utility

## Webb County, Texas

### General Information

(Unaudited)

Webb County was created in 1848 and incorporated in 1914. It is a public corporation and political subdivision of the State of Texas. Webb County encompasses 3,363 square miles of land and is situated four hundred to seven hundred feet above sea level. The City of Laredo is situated four hundred thirty eight feet to six hundred feet above sea level.

Year	<u>City of Laredo</u>		<u>Webb County</u>	
	Population (A)	Incl(Dec)	Population (A)	Incl(Dec)
1910	14,855	1,426	22,503	652
1920	22,710	7,855	29,152	6,649
1930	32,618	9,908	42,128	12,976
1940	39,274	6,656	45,916	3,788
1950	51,910	12,636	56,141	10,225
1960	60,678	8,768	64,791	8,650
1970	69,024	8,346	72,859	8,068
1980	91,449	22,425	99,258	26,399
1990	129,546	38,097	132,190	32,932
2000	176,576	47,030	193,117	60,927

### Voting History (B)

Election	Registered Voters	Votes Cast	% of Voter Turnout
1998 Primary Election	75,440	16,711	22.2%
1998 General Election	79,311	16,362	20.6%
2000 Primary Election	87,878	32,085	36.5%
2000 General Election	83,207	26,433	31.8%
2002 Primary Election	89,771	33,238	37.0%
2002 General Election	93,482	39,618	42.4%
2004 Primary Election	93,185	34,142	36.6%
2004 General Election	97,081	42,030	43.3%

### Automobile, truck and all other vehicle registrations (C)

Year	Registrations
1995	85,829
1996	87,340
1997	105,852
1998	114,274
1999	123,221
2000	141,607
2001	148,347
2002	149,823
2003	163,864
2004	171,086

(A) Laredo Chamber of Commerce (1910 to 1990)

U. S. Census Bureau (2000)

(B) Webb County Elections Office

(C) Tax Assessor Collector Motor Vehicle Department

**Webb County, Texas**  
**Budgets**  
**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>General Fund</b>	<b>Road &amp; Bridge Fund</b>	<b>Debt Service Fund</b>	<b>All Other Funds</b>	<b>Total Budgets</b>
1995	27,930,093	2,276,017	3,968,650	26,067,368	60,242,128
1996	30,379,922	2,265,655	4,345,414	30,588,989	67,579,980
1997	28,895,719	2,415,985	4,202,295	33,619,521	69,133,520
1998	30,904,678	2,308,317	4,150,063	36,748,690	74,111,748
1999	33,812,202	2,890,846	4,246,170	59,310,810	100,260,028
2000	36,654,515	2,914,209	4,360,851	84,209,287	128,138,862
2001	38,478,985	3,152,137	4,779,034	83,786,852	130,197,008
2002	43,389,199	3,876,930	5,119,464	86,310,433	138,696,026
2003	50,837,182	5,166,978	19,865,118	84,019,775	159,889,052
2004	49,106,117	4,997,468	7,131,196	92,994,851	154,229,632

**Webb County, Texas  
Auditor's Office Personnel  
September 30, 2004**

**Leo Flores (A) (B)  
Webb County Auditor**

**Rafael Perez, CPA, CGFM (A) (B)  
Chief Deputy Auditor**

Joe Wirsching, CGFM	Deputy Auditor
Cynthia Gutierrez	Claims Processing Supervisor
Mayra Amaya	Claims Processing Assistant
Lizette M. Torres	Receptionist Secretary
Claudia H. Lopez	Grants Accounting Supervisor
Debra Martinez	Claims Processing Assistant
Gabriela Lopez	Internal Auditor
San Juanita Lara	Claims Processing Assistant
David Sanchez	Accountant I
Gerardo Lara	Accountant I
Tina O. Rodriguez	Internal Auditor
Carlos Guerra	Accountant I
Leticia Espinosa	Accountant I
Theresa A. Lopez	Audit Clerk
Jose Ruben Benavides	Accountant I
Rebecca Garcia	Accountant I
Rosaura Ruiz	Internal Auditor
Andres Ramon	Accountant I
Maria G. De Los Reyes	Claims Processing Assistant

(A) Member of Texas Association of County Auditors

(B) Member of Government Finance Officers Association

# MEJIA & COMPANY, PLLC

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judge Louis H. Bruni and  
the Honorable County Commissioners  
Webb County, Texas

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2004, and have issued our report thereon dated February 24, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*.

### Compliance

As part of obtaining reasonable assurance about whether Webb County, Texas' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and *UGCMS*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Webb County, Texas, in a separate letter dated February 24, 2005.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Webb County, Texas, in a separate letter dated February 24, 2005.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Mejia & Company, PLLC*

Laredo, Texas

February 24, 2005

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Judge Louis H. Bruni and  
the Honorable County Commissioners  
Webb County, Texas

### Compliance

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant and Contract Management Standards (UGCMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2004. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the UGCMS. Those standards, OMB Circular A-133 and UGCMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2004.

### Internal Control Over Compliance

The management of Webb County, Texas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and UGCMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2004, and have issued our report thereon dated February 24, 2005. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Mojia & Company, PLLC*

Laredo, Texas  
February 24, 2005



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**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2004**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Health And Human Services</b>			
* Head Start	93.600	06CH0929/38	7,848,881
Head Start	93.600	06CH0929/39	7,740,496
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance	93.568	583/582047	434,437
Low-Income Home Energy Assistance	93.568	584/582047	380,763
Low-Income Home Energy Assistance	93.568	813/813047	76,654
Low-Income Home Energy Assistance	93.568	814/814047	82,413
* Community Services Block Grant	93.569	613/611047	458,947
Community Services Block Grant	93.569	614/611047	485,307
Passed Through Texas Department Of Human Resources:			
* Social Services Block Grant (Social Services)	93.667	PS08146P00	562,383
Social Services Block Grant (Social Services)	93.667	PS08146P00	398,225
Passed Through Texas Department Of Family And Protective Services			
State Court Improvement Program	93.586	99 00 0405	7,500
<b>Total U.S. Department Of Health And Human Services</b>			
<b>U.S. Department Of Housing And Urban Development</b>			
HUD Neighborhood Initiative Program		B-00-NI-TX-WC-0002	1,000,000
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	720889	662,343
Community Development Block Grants/State's Program	14.228	720155	500,000
Community Development Block Grants/State's Program	14.228	721105	500,000
Community Development Block Grants/State's Program	14.228	721859	800,000
Community Development Block Grants/State's Program	14.228	718003	1,036,000
Community Development Block Grants/State's Program	14.228	721003	1,572,135
Community Development Block Grants/State's Program	14.228	721175	300,000
Community Development Block Grants/State's Program	14.228	719000	556,476
Community Development Block Grants/State's Program	14.228	722961	800,000
<b>Total U.S. Department Of Housing And Urban Development</b>			
<b>U.S. Department Of Agriculture</b>			
Passed Through Texas Department of Human Services:			
Child and Adult Care Food Program	10.558	TX-2400001	920,968
Child and Adult Care Food Program	10.558	TX-2400001	857,213
* Water and Waste Disposal Loans and Grants (Section 306C)	10.770	3080-02	4,333,600
<b>Total U.S. Department Of Agriculture</b>			
<b>U.S. Department Of Justice</b>			
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	2001SHWX0637	750,000
Public Safety Partnership and Community Policing Grants ("COPS HOMELAND SECURITY")	16.710	2003OMWX0058	69,818
Local Law Enforcement Block Grants Program	16.592	2002LBBX2148	95,234

Cash/ Accrued Or (Deferred) 10/01/2003	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2004
464,306	7,520,303 283,119	7,055,997 689,342	406,223
41,205	190,969 195,156	149,764 277,981	82,825
4,342	82,823 18,669	78,481 28,897	10,228
38,199	175,067 284,463	136,868 320,443	35,980
29,056	29,056 300,406	331,852	31,446
329	1,166	1,077	240
<u>577,437</u>	<u>9,081,197</u>	<u>9,070,702</u>	<u>566,942</u>
6,019	46,837	45,657	4,839
61,976	85,530	23,554	
5,606	3,321	(2,285)	
17,622	17,622		
194,042	358,402	164,360	
252,050	252,050		
347,971	191,595	801,157	957,533
3,556	11,816	22,944	14,684
	14,585	32,963	18,378
	6,935	11,903	4,968
<u>888,842</u>	<u>988,693</u>	<u>1,100,253</u>	<u>1,000,402</u>
3,361	3,361		
	668,878	761,933	93,055
<u>110,542</u>	<u>540,111</u>	<u>429,569</u>	
<u>113,903</u>	<u>1,212,350</u>	<u>1,191,502</u>	<u>93,055</u>
66,344	244,038	251,418	73,724
	41,236	54,087	12,851
(33,375)		33,375	

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2004**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Justice-continued</b>			
Local Law Enforcement Block Grants Program	16.592	2003LBBX1696	76,069
Local Law Enforcement Block Grants Program	16.592	2004LBBX0342	38,109
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant (Period Ending 07/31/03)	16.523	JB-00-J20-13831-04	38,087
Juvenile Accountability Block Grant (Period Ending 07/31/04)	16.523	JB-02-J20-13831-05	31,805
Juvenile Accountability Block Grant (Period Ending 07/31/05)	16.523	JB-02-J20-13831-06	24,228
School Based Anti-Truancy Bootcamp (Period Ending 7/31/03)	16.541	JB-00-J20-14564-04	200,000
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA02J2014790-4	15,437
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA03J2014790-5	5,294
Violence Against Women Formula Grants	16.588	WF02V3013952-05	23,334
Violence Against Women Formula Grants	16.588	WF03V3013952-06	33,575
Violence Against Women Formula Grants	16.588	WF04V3013952-07	31,897
Office on Violence Against Women		2003-CW-BX-0030	350,000
Crime Victim Assistance	16.575	VA03V3013771-05	46,255
Crime Victim Assistance	16.575	VA04V3013771-06	46,434
Violence Against Women Formula Grants	16.588	WF02-V3013508-05	54,893
Violence Against Women Formula Grants	16.588	WF03-V3013508-06	80,000
Violence Against Women Formula Grants	16.588	WF02-V3013509-05	32,089
Violence Against Women Formula Grants	16.588	WF03-V3013509-06	51,176
Violence Against Women Formula Grants	16.588	WF04-V3013509-07	52,551
Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.579	DB00A101203902	1,333,870
Criminal Justice Discretionary Grant Program	16.579	DB00A101203903	
Criminal Justice Discretionary Grant Program	16.579	DB03A101203905	313,058
Criminal Justice Discretionary Grant Program	16.579	DB04A101743601	313,058
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	411,598
Criminal Justice Discretionary Grant Program	16.579	I29SSP571	411,958
Criminal Justice Discretionary Grant Program	16.579		184,640
Criminal Justice Discretionary Grant Program	16.579	I2PSSP571	211,108
Criminal Justice Discretionary Grant Program	16.579	I3PSSP571	194,352
<b>Total U.S. Department Of Justice</b>			
<b>U. S. Federal Emergency Management Agency</b>			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	26,250
Passed Through The Governor's Division of Emergency Management:			
Community Emergency Response Team	83.565	EMT-2003	9,000
<b>Total U. S. Federal Emergency Management Agency</b>			
<b>U. S. Department Of Energy</b>			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	563/567047	45,632
Weatherization Assistance for Low-Income Persons	81.042	564/564047	50,962
<b>Total U. S. Department Of Energy</b>			

Cash/ Accrued Or (Deferred) 10/01/2003	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2004
	76,069	36,756	(39,313)
	38,109		(38,109)
3,512	3,512		
4,878	20,703	23,171	7,346
		9,799	9,799
14,241	14,241		
2,633	2,633		
	5,294	5,294	
6,510	6,510		
3,189	26,256	30,386	7,319
		2,456	2,456
	94,352	105,950	11,598
11,146	43,945	32,799	
		11,994	11,994
7,265	7,265		
5,999	57,423	67,600	16,176
11,017	11,017		
4,151	38,632	45,727	11,246
		4,254	4,254
(12)	11,344	10,310	(1,046)
212	212		
60,207	60,207		
82,027	268,099	265,447	79,375
		118,586	118,586
17,672	17,672		
122,469	135,049	12,580	
	33,312	53,619	20,307
	130,238	198,024	67,786
110,610	110,610		
	134,658	191,187	56,529
<u>500,695</u>	<u>1,632,636</u>	<u>1,564,819</u>	<u>432,878</u>
	26,250	26,250	
	4,500	7,936	3,436
	<u>30,750</u>	<u>34,186</u>	<u>3,436</u>
5,160	21,696	16,536	
	21,012	24,043	3,031
<u>5,160</u>	<u>42,708</u>	<u>40,579</u>	<u>3,031</u>

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2004**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U. S. Department Of Transportation</b>			
Passed Through Texas Department Of Highways And Public Transportation:			
State and Community Highway Safety - Step Wave	20.600	582XXF5006	5,000
Formula Grants for Other Than Urbanized Areas	20.509	51222F6043	104,000
Formula Grants for Other Than Urbanized Areas	20.509	51322F4033	759,094
Formula Grants for Other Than Urbanized Areas	20.509	51322F6033	66,000
Formula Grants for Other Than Urbanized Areas	20.509	51322F3058	40,000
Formula Grants for Other Than Urbanized Areas	20.509	51422F7032	370,907
Formula Grants for Other Than Urbanized Areas	20.509	51422F7159	26,995
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51422F7107	267,329
<b>Total U. S. Department Of Transportation</b>			
<b>U.S. Department of Labor</b>			
Employment and Training Administration			
Welfare-to-Work Grants to States and Localities (Welfare-to-Work (WtW) Grants)	17.253	Y-7203-9-00-81-60	1,000,000
<b>Total U.S. Department of Labor</b>			
<b>U.S. Department of Homeland Security</b>			
Passed through the Texas Engineering Extension Service			
2003 State Homeland Security Law Enforcement Terrorism Prevention Program (LETPP)	97.067	48479	213,153
<b>Total U.S. Department of Homeland Security</b>			
<b>U. S. Corporation for National and Community Service</b>			
VISTA Volunteer Program	94.013	03VPWTX001	233,872
<b>Total U.S. Corporation for National and Community Service</b>			
<b>Other Federal Financial Assistance</b>			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
* Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G011900	5,882,145
Larga Vista (Wastewater Collection System)	66.606	GO5500	1,570,120
<b>Other Federal Financial Assistance (Continued)</b>			
U. S. Department of Treasury, Bureau Of Alcohol, Tobacco & Firearms			
Gang Resistance, Education, And Training	21.053	ATC03000280	114,611
<b>Total Other Federal Financial Assistance</b>			
<b>Total Federal Financial Assistance</b>			

**Notes to Schedule Of Expenditures of Federal Awards**  
**This schedule is prepared using the modified accrual basis.**

**\* Major Program**

Cash/ Accrued Or (Deferred) 10/01/2003	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2004
4,800	4,800		
	103,780	103,780	
31,267	239,310	208,043	
	53,910	53,910	
26,221	40,000	13,779	
31,609	304,431	328,738	55,916
	9,451	9,451	
		27,385	27,385
<u>93,897</u>	<u>755,682</u>	<u>745,086</u>	<u>83,301</u>
<u>3,784</u>	<u>3,784</u>		
<u>3,784</u>	<u>3,784</u>		
	54,752	59,613	4,861
	54,752	59,613	4,861
18,578	2,037,022	2,575,973	557,529
123,289	123,289		
17,052	58,293	41,241	
<u>158,919</u>	<u>2,218,604</u>	<u>2,617,214</u>	<u>557,529</u>
<u>2,342,637</u>	<u>16,021,156</u>	<u>16,423,954</u>	<u>2,745,435</u>

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2004**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/03</u>
<b>Community Justice Assistance Division</b>			
Community Corrections	-	389,398	(48,822)
Grant Period Ended 8/31/03			
Community Corrections	-	326,611	
Grant Period Ended 8/31/04			
Day Reporting Center	240-001	174,682	(29,660)
Grant Period Ended 8/31/03			
Day Reporting Center	240-001	155,399	
Grant Period Ended 8/31/04			
Basic Supervision	240-0900	835,172	(162,116)
Grant Period Ended 8/31/03			
Basic Supervision	240-0900	632,090	
Grant Period Ended 8/31/04			
Treatment Incarceration Program - Assessment Intervention Program	240-009	189,362	(45,000)
Grant Period Ended 8/31/03			
Treatment Incarceration Program - Assessment Intervention Program	240-009	190,000	
Grant Period Ended 8/31/04			
Mentally Impaired Caseload	240-0013	60,361	(9,666)
Grant Period Ended 8/31/03			
Mentally Impaired Caseload	240-0013	54,682	
Grant Period Ended 8/31/04			
Total Community Justice Assistance Division			<u>(295,264)</u>
<b>Texas Natural Resource Conservation Commission</b>			
Passed Through South Texas Development Council	02-19-G03	35,100	23,929
Regional Solid Waste Management Implementation Program			
Total Texas Natural Resource Conservation Commission			<u>23,929</u>
<b>Texas Department of Housing and Community Affairs</b>			
Systems Benefit Fund	303047	277,286	119,531
HOME Contract For Deed Conversion	542006	520,000	
HOME Owner Occupied Assistance Program	1000038	520,000	
Total Texas Department of Housing and Community Affairs			<u>119,531</u>
<b>Texas Department of Transportation</b>			
* Border Colonia Access Program - Rio Bravo	3BCF5013	2,304,250	
Total Texas Department of Transportation			<u></u>

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2004
337,974	386,796	
85,367	38,248	(47,119)
131,012	160,672	
38,850	12,134	(26,716)
617,543	779,659	
158,022	57,129	(100,893)
135,000	180,000	
47,500		(47,500)
41,974	51,640	
12,786	4,130	(8,656)
<u>1,606,028</u>	<u>1,670,408</u>	<u>(230,884)</u>
49,136	25,207	
<u>49,136</u>	<u>25,207</u>	
119,531	6,933	6,933
	4,860	4,860
<u>119,531</u>	<u>11,793</u>	<u>11,793</u>
171,020	227,089	56,069
<u>171,020</u>	<u>227,089</u>	<u>56,069</u>

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2004**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/03</u>
<b>Texas Juvenile Probation Commission</b>			
Border Project - Grant Period	TJPC-B-04-240	44,716	3,731
Border Project - Grant Period	TJPC-B-05-240	26,538	
Community Corrections Assistance	TJPC-Y-04-240	335,158	25,815
Community Corrections Assistance	TJPC-Y-05-240	335,158	
Progressive Sanctions ISJPO	TJPC-O-04-240	27,240	3,411
Progressive Sanctions ISJPO	TJPC-O-05-240	27,240	
Salary Adjustment	TJPC-Z-04-240	111,150	7,588
Salary Adjustment	TJPC-Z-05-240	111,150	
State Aid	TJPC-A-04-240	161,097	4,309
State Aid	TJPC-A-05-240	161,097	
Progressive Sanctions JPO	TJPC-F-04-240	232,566	26,373
Progressive Sanctions JPO	TJPC-F-05-240	232,566	
Progressive Sanctions Level 1-2-3	TJPC-G-04-240	46,339	2,585
Progressive Sanctions Level 1-2-3	TJPC-G-05-240	46,339	
Vertex Targeted Opportunities, Inc.	TJPC-E-01-240		(39,562)
Vertex Targeted Opportunities, Inc.	TJPC-E-02-241		(143,331)
Vertex Targeted Opportunities, Inc.	TJPC-E-03-240		(64,679)
Vertex Targeted Opportunities, Inc.	TJPC-E-04-240		
Vertex Targeted Opportunities, Inc.	TJPC-E-05-240		
Juvenile Justice Alternative Education Program	TJPC-P-03-240	22,549	68,032
Juvenile Justice Alternative Education Program	TJPC-P-04-240	22,549	4,918
Juvenile Justice Alternative Education Program	TJPC-P-05-240	22,549	
Total Juvenile Probation Commission			<u>(100,810)</u>
<b>Texas Automobile Theft Prevention Authority</b>			
Auto Theft Prevention Authority Fund	SAT01T1005703	382,574	13,588
Auto Theft Prevention Authority Fund	SAT01T0105704	41,778	3,185
Auto Theft Prevention Authority Fund	SAT01T0105705	41,778	
Grant Period Ended 8/31/05			
Total Texas Automobile Theft Prevention Authority			<u>16,773</u>
<b>Texas Water Development Board</b>			
Highway 59- Facility Plan Project	2001-483-441	71,250	26,303
* Rio Bravo -El Cenizo Water & Wastewater Project	G0-11800	16,645,082	67,212
Total Texas Water Development Board			<u>93,515</u>

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2004
44,073	40,342	
	2,123	2,123
320,901	295,086	
	18,707	18,707
27,240	23,829	
	3,409	3,409
97,681	90,093	
	8,377	8,377
140,235	135,926	
	6,148	6,148
232,566	206,193	
	33,415	33,415
43,042	40,457	
	2,613	2,613
		(39,562)
		(143,331)
83,852	27,512	(121,019)
105,748		(105,748)
563		(563)
68,032		
621,880	626,365	9,403
	69,089	69,089
<u>1,785,813</u>	<u>1,629,684</u>	<u>(256,939)</u>
13,588		
37,083	33,898	
	2,145	2,145
<u>50,671</u>	<u>36,043</u>	<u>2,145</u>
24,596	21,153	22,860
7,506,561	3,968,749	(3,470,600)
<u>7,531,157</u>	<u>3,989,902</u>	<u>(3,447,740)</u>

**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2004**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/03</u>
<b>Texas Parks &amp; Wildlife Department</b>			
Community Outdoor Outreach Program	52-000233	22,000	1,558
Total Texas Parks & Wildlife			<u>1,558</u>
<b>State Energy Conservation Office</b>	C 7040	50,000	
Texas Transportation Institute			
Total State Energy Conservation Office			<u></u>
<b>Texas Department of Family and Protective Services</b>			
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	19,656
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	
Title-IV Child Welfare Services Contract	2003113070	25,000	363
Total Texas Department of Family and Protective Services			<u>20,019</u>
<b>Texas State Comptroller</b>			
Senate Bill 55 Statewide Tobacco Education and Prevention		2,000	
Senate Bill 55 Statewide Tobacco Education and Prevention		4,000	
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	226
Total Texas State Comptroller			<u>226</u>
<b>Office of Attorney General</b>			
Child Support Division	01-05549	8,064	7,237
Title IV-D Automated Information Contract	00-03847.A2	33,551	(55,033)
			<u>(47,796)</u>
<b>Criminal Justice Division</b>			
Police Activity League (PAL)	SF99J2214894	18,000	(13,697)
Mediation Program	SF03J201594802	33,608	7,559
Texas Task Force on Indigent Defense	212-03-D20	18,000	
Texas Task Force on Indigent Defense	212-04-D03	70,000	
Total Criminal Justice Division			<u>(6,138)</u>
Total State Financial Assistance			<u>(174,457)</u>

**Notes to Schedule Of Expenditures of State Awards**

**This schedule is prepared using the modified accrual basis.**

**\* Major Program**

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2004
4,113	2,555	
4,113	2,555	
	39,883	39,883
	39,883	39,883
19,656		
32,411	69,483	37,072
363	10,770	10,770
52,430	80,253	47,842
2,000	497	(1,503)
3,879	3,879	
3,274	3,048	
9,153	7,424	(1,503)
7,237		
3,375		(58,408)
10,612		(58,408)
	13,697	
7,559		
18,000	18,000	
	9,899	9,899
25,559	41,596	9,899
11,415,223	7,761,838	(3,827,843)

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2004

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

    Material weakness(es) identified? \_\_\_\_\_ yes   X   no

    Reportable condition(s) identified that are  
        not considered to be material weaknesses? \_\_\_\_\_ yes   X   none

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***Federal Awards***

Internal Control over major programs:

    Material weakness(es) identified? \_\_\_\_\_ yes   X   no

    Reportable condition(s) identified that are  
        not considered to be material weaknesses? \_\_\_\_\_ yes   X   none

Type of auditor's report issued on compliance  
    for major programs: Unqualified

Any audit findings disclosed that are required  
    to be reported in accordance with  
    Section .510(a) of Circular A-133? \_\_\_\_\_ yes   X   no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.770	U.S. Department of Agriculture – Passed Through Texas Department of Human Services – Water and Waste Disposal Loans and Grants
93.569	U.S. Department of Health and Human Services – Passed Through Texas Department of Housing and Community Affairs - Community Services Block Grant
93.600	U.S. Department of Health and Human Services – Head Start
93.667	U.S. Department of Health and Human Services – Passed Through Texas Department of Human Resources – Social Services Block Grant

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2004

Identification of Major Programs continued:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
N/A	U.S. Environmental Protection Agency – Passed Through Texas Water Development Board – Rio Bravo-El Cenizo Water & Wastewater Project

**Section I - Summary of Auditor's Results (Continued)**

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 464,248

Auditee qualified as low-risk auditee?   X   yes        no

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported

Webb County, Texas  
Federal Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2004

**Summary of Prior Audit Findings**

**Federal Award Findings and Questioned Costs**

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2003 which needed audit follow up as required by Circular A-133 Section .310.

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2004

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

    Material weakness(es) identified? \_\_\_\_\_ yes   X   no

    Reportable condition(s) identified  
        not considered to be material weaknesses? \_\_\_\_\_ yes   X   none

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***State Awards***

Internal Control over major programs:

    Material weakness(es) identified? \_\_\_\_\_ yes   X   no

    Reportable condition(s) identified  
        not considered to be material weaknesses? \_\_\_\_\_ yes   X   none

Type of auditor's report issued on compliance  
    for major programs: Unqualified

Any audit findings disclosed that are required  
    to be reported in accordance with the State of  
    Texas Single Audit Circular Section .510(a)? \_\_\_\_\_ yes   X   no

Identification of major programs:

Name of State Program or Cluster

Texas Department of Criminal Justice - Community Justice Assistance Division

Texas Juvenile Probation Commission

Texas Department of Transportation – Border Colonia Access Program-Rio  
Bravo

Texas Water Development Board – Rio Bravo-El Cenizo Water & Wastewater  
Project

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2004

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?   X   yes        no

**Section II - Financial Statement Findings**

No matters were reported

**Section III - State Award Findings and Questioned Costs**

No matters were reported

Webb County, Texas  
State Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2004

**Summary of Prior Audit Findings**

**State Award Findings and Questioned Costs**

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2003 which needed audit follow up as required by Circular A-133 Section .310.



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